



THE  
FIFTH REPORT

FROM THE

Select Committee

ON THE

AFFAIRS OF THE EAST INDIA COMPANY.

*MADRAS PRESIDENCY.*

TO WHICH IS ADDED

SUBSEQUENT PAPERS ON THE REVENUE SYSTEMS OF INDIA,  
BY MR. A. D. CAMPBELL, MR. JAMES MILL AND THE RIGHT HON'BLE  
J. SULLIVAN WITH MR. JOHN HODGSON'S EVIDENCE, GIVEN IN 1830,  
AND A GLOSSARY, BY SIR C. WILKINS.

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# MADRAS PRESIDENCY.

## FIFTH REPORT

FROM THE

### SELECT COMMITTEE

ON THE

## Affairs of the East India Company.

*The Select Committee appointed to enquire into the present state of the affairs of the East India Company, and to report the same, as it shall appear to them, with their observations thereupon, to the House;—Have, pursuant to the Order of the House, examined the matters to them referred; and have agreed upon the following Report:*

YOUR Committee having furnished the House with as correct a view as the official records of the East India Company has enabled them to afford, of the past history and present state of the extensive possessions under the Bengal Government,\* with reference to the immediate objects of this Report; they will now lay before it, a similar detail respecting the territories subject to the presidency of Fort St. George.

In the prosecution of this further purpose, their attention will, in conformity to the arrangement which they have pursued in the preceding branch of their Report, be directed, in the first instance, to the revenues of that presidency: And, in stating the information which they deem necessary, with a view to the elucidation of this extensive topic of enquiry, your Committee will report upon it, in the following order:

1st.—They will give an account of the measures and systems which have been progressively resorted to, for the Administration of the revenues in the ancient possessions of the Company under the Government of Fort St. George, down to the period when the system of permanent zemindary tenures was established therein.

2nd.—They will furnish the same kind of information, with respect to the modern possessions subject to that Government, into which the system of permanent zemindary tenures has hitherto been introduced only to a limited extent.

#### ANCIENT POSSESSIONS.

OF the ancient possessions under the presidency of Fort St. George, the Committee will first call the attention of the House to those denominated the Northern Circars.

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\* See Volume I. of this edition.

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zemindar, and that, which custom or usage allotted to the cultivator, as the reward of his labour. The Court at the same time, intimated that it was not their wish to deprive zemindars of their annual income; that on the contrary, they desired to secure it to them, without leaving them under the necessity of keeping an armed force to collect it; and that it was also their earnest desire to deliver the inhabitants from undue exactions and oppressions, as far as might be in their power. They further directed that the Committee should particularly inquire what security the natives had for their property; what Courts there were, for the administration of justice; and how far regulations similar to those recently established in Bengal, might with propriety be introduced into the Northern Circars.

A Committee was accordingly appointed for these purposes; but it was abolished by the Government of Fort St. George, in 1778, very soon after it had commenced its labours. The history of this proceeding, which it is unnecessary here to detail, is explained in the Second Report of the Committee of Secrecy, of 1782, from which it will appear that it met with the strong censure of the Court of Directors.

The Committee of Circuit was revived in 1783; and it continued to prosecute the objects of its inquiry, until the year 1788. The reports which were from time to time, received from this temporary board of inquiry, furnished the Government with a fuller and more particular view of the state and affairs of the Northern Circars, than had been before received, from the local authorities in those districts: but the knowledge which they afforded, of the amount of the revenues actually collected from the lands, and of the value and resources of the lands themselves, was necessarily in a great measure, hypothetical; for, besides the opposition which the Committee of Circuit received from the provincial Councils, few of the members of whom the Committee was composed, appear to have been acquainted with the native languages; and, as it is stated by themselves, they depended wholly, for what intelligence they obtained on those subjects, on the zemindars and the native officers in the villages, the very persons most interested to conceal the truth, and to impose upon them false information. It appears indeed that the zemindars, in several instances, refused to furnish the Committee with any information, respecting the points to which their investigations were directed. The Government, it is to be observed, had not yet exercised any active interference in the business of the revenues; and as the authority of the zemindars was little less than regal, it was not to be expected that the researches of such a Committee, invested too as it was, with but very limited powers, could have led to any thing like accurate results.

While the Committee were pursuing their inquiries, the Court of Directors transmitted to Fort St. George, in 1786, a political survey of the Northern Circars, by Mr. James Grant, a senior merchant of Bengal, which had been brought under the notice of the Court, and which the Court, deeming well worthy of the serious attention of the Madras Government, strongly recommend to their notice. This gentleman, to whose enquiries on the subject of the Bengal revenues, the Committee have had occasion to allude in the former part of their

General Letter to Fort St.  
George, 28th April 1786.

Report, had been public minister at the Court of the Nizam. While resident at Hyderabad, he cultivated an intercourse with an eminent and experienced native statesman, and thence obtained access to valuable public records, which had been hitherto closed with cautious jealousy, against foreign inspection. Of these, and other sources of knowledge respecting the affairs of the Northern Circars, Mr Grant's acquaintance with the Persian language, enabled him to make the fullest use. The result of his inquiries is contained in the Political Survey. Though the opinions and doctrines of Mr. Grant, on the subject of landed rights, do not in all points, agree with the more correct information which has since been acquired on that subject, his Survey throws so clear a light on the Mahomedan system of revenue economy in the Northern Circars, and in other parts of India, that the

Committee have inserted it, in the Appendix to their Report.

Appendix No. 13.

From the information furnished by the work in question, by the reports of the Committee of Circuit, and by other official documents, your Committee are enabled to lay before the House, the following general view of the internal state of the Northern Circars.

These territories, when acquired by the Company, consisted of zemindary lands and Havelly lands.

The zemindary lands are situated in the hill country of the western frontier, and in the plains between the hills and the sea: The hill zemindars, secure in the woody and unwholesome heights which they inhabited, and encouraged by the hope of an eventual asylum in the dominions of the Nizam, or of the Rajah of Berar, had often furnished examples of successful depredation and unpunished revolt. They were surrounded by military tenants, whose lands were held, on stipulations of personal service; and whose attachment to their Chiefs was increased, by the bond of family connection. These zemindars consisted of three classes: First; The *velmas*, of Telinga origin, who were driven from the Carnatic in the year 1652, by the Mahomedan arms, and who established themselves on the borders of the Kistna. Second; The *Rachewars*, of the race of the ancient sovereigns of Orissa, who were also compelled by the Mahomedans to relinquish the plains of the Circars, and retired to the highland woods, that formed their western frontier. Their possessions are principally situated to the north of the Godavery. Third; The *Wooriars*, being petty chieftains of the military tribe, who, after the overthrow of the empire of Orissa by the Mahomedans, were enabled, from their local situation, to acquire an independent jurisdiction. Their possessions are chiefly situated, in the high lands in the northern division of Cicacole.

The zemindars in the plains, could boast of no higher extraction than being descended from the officers and revenue agents of the sovereigns of Orissa, who were employed by the Mussulman conquerors, in the management of their new acquisitions, and who appear to have first acquired lands and influence, after the conquest of Aurungzebe, and during the distracted administration of his children.

The military force of the zemindars, like that maintained by the Poligars in the modern possessions under the Madras Government, consisted of three descriptions. First; The *common* Peons, who were paid in money, and whose constant attendance was expected.

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Secondly; The *Motassa* Peons, who were paid by grants of land, subject to a quit-rent only. Thirdly; The *Munroerty* Peons, who consisted of military tenants of a higher order,

General Revenue Report to  
Government, 25th Sept. 1786.

Grant's Political Survey.

Reports of Committee of  
Circuit.

and who were bound to bring their adherents with them to the field. At the time the Circars came into the hands of the Company, the zemindars were, for the most part,

in a very irregular state of subjection to Nizam Ally. During the weakness of his Government and that of his predecessors, they had embraced every opportunity to extend their power, and to assume a degree of independence, incompatible with any other character than that of tributary Chiefs. In the pursuit of these views, they were assisted by the successive wars and contentions for empire, which followed the death of Aurungzebe in 1707. Amidst these convulsions, arose a dispute for the succession to the soubahship of the Deccan, in which Nizam-ul-Mulk, by maintaining himself, in opposition to the orders of the Mogul, excited the zemindars to disregard an authority, which then possessed not the means of enforcing their obedience. During the period of Nizam-ul-Mulk's usurpation, little progress was made in resorting these countries to a state of order; and a second contest for the Government of the Deccan, arising upon his death in 1749, the confusion of the internal Government was continued and increased. Such was the state of the Northern Circars when obtained by the French. At the commencement of their administration, they made the zemindars feel the weight of their power; but being called upon to march their troops into different parts of the country, for the purpose of supporting Salabut Jung, before their authority was established, they were soon driven to the necessity of temporizing with those they had attempted to subdue, and disorders ensued, which prevailed from the time the French were expelled the Circars. They reverted to the Government of the Nizam, under whom they continued, to the period, when they were transferred to the English East India Company. In that interval, the whole system of internal management had become disorganized. Not only the forms, but even the remembrance of civil authority, seemed to be wholly lost. These circumstances, to which the Committee have thus thought it necessary briefly to advert, will account to the House for the state of power and influence in which the zemindars were found by the Company, when they received the sovereignty of the Circars.

The hill zemindars, who were descended from the Rajahs of the kingdom of Orissa, and who were entrusted with the protection of a district from the incursions of robbers and wild beasts, and with the suppression of internal commotions, were on account of the difficulty of keeping them in strict subjection, allowed by the Mussulmen conquerors, to retain their former habits, and to enjoy the Government share of the produce from their mountainous but fertile lands, on condition of paying a tribute, and the performance of the duties of protection above-mentioned, which they had been accustomed to discharge. But the zemindars in general, whom it does not appear could be made to submit to the Mahomedan authority, were never acknowledged by their rulers as independent or tributary Chiefs, or as even having any property in the land. On the contrary, it would seem from the process which the Mussulman Government observed, when capable of vigour, in realizing the revenues of the districts, as well as

from the constitutional checks established through every part of them, (checks similar to those which the Committee have described, as having existed in the Bengal territories) that zemindaries were offices of trust, and that the possessors of them, were accountable managers and Collectors, and not lords and proprietors of the lands; that the money they paid to Government, instead of being, in the nature of a tribute or mere acknowledgment of subjection or fealty, was no other than a jumma or revenue, annually calculated upon the produce of the several zemindaries; that, as a check upon the conduct of the Zemindars, there were officers appointed by the State, to keep an account of the cultivation and produce, and whose duty it was to furnish the sardar or governor of the country, at the proper season, with accounts and statements of the past and present state of its produce, who thereupon, formed the jumma bundy or revenue settlement of the year, which was variable in its amount, and in general, proportionate to the estimated value of the harvest. The duty of the zemindar as declared in his sunnud of appointment, was to superintend that portion of country committed to his charge, to do justice to the ryots or peasants, to furnish them with the necessary advances for cultivation, and to collect the rent of Government; and as a compensation for the discharge of this duty, he enjoyed, as did the zemindars of Bengal, certain allotments of land, rent free, termed *sarcum*, which were conveniently dispersed through the district, so as to make his presence necessary every where, in order to give the greater effect to his superintendence. He was also entitled to receive certain *mussooms* or fees on the crops, and other perquisites, drawn from the sayer or customs, and from the quit-rents of houses. These personal or rather official lands and perquisites, amounted altogether to about ten per cent. on the collections he made in his district or zemindary. The office itself was to be traced, as far back as the time of the Hindoo Rajahs. It originally went by the name of *Chowdrie*, which was changed by the Mahomedans for that of *Crorie*, in consequence of an arrangement, by which the land was so divided among the Collectors, that each had the charge of a portion of country yielding about a crorie of *dams*, or two and a half lacs of rupees. It was not until a late period of the Mahomedan Government, that the term crorie was superseded by that of *zemindar*, which literally signifying a possessor of land, gave a colour to that misconception of their tenure, which assigned to them an hereditary right to the soil. It accordingly appears that in the year 1769, on the establishment of European agency in the management of the Northern Circars, the zemindaries, were described by the presidency of Fort St. George, "as lands held by

General Letter from Fort St.  
George, 8th March 1769.

General Report of Revenue  
Board, dated 25th Sept. 1786.

"certain Rajahs or Chiefs, as their hereditary  
"estates, paying a certain tribute to the  
"Government, and being subject to suit and  
"service, in a manner very similar to the  
"ancient feudal tenures." An idea was also

entertained in 1771, by the Chief and Council at Masulipatam, that "the  
"zemindaries were no other than feudal districts, for which the Rajahs,  
"who were the proprietors of them, paid a tribute to Government, in  
"proportion to their value; and if called upon, ought to attend in  
"time of war with a certain number of troops." And in subsequent  
years, it would appear that a very close adherence to the tributary

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system was observed in the conduct of the British Government towards the zemindars; until the general investigations of the Committee of Circuit, and the more particular researches of several enlightened servants of the Company, established the fallacy of the construction which had been, at least, tacitly admitted with respect to zemindary rights; and set them forth, in their true character. While the strength of the Mahomedan Government was entire, and indeed whenever it was afterwards enabled, on occasions to exert it, the conduct of the zemindars was subject to a rigid control, and many instances of punishment, the most severe, are recorded in the annals of the country. It appears that they were in general, continued hereditarily in the management of the lands, but not necessarily so; for it was no very uncommon practice to remove them for acts of misconduct and disobedience; and an instance is on record, of their having been generally displaced by the Nizam's Government, in the last century. In the early period also of the French Government, the greater part of them were dismissed from their employments, but permitted to enjoy their *sauverain* lands, and the other privileges or fees which, as has been shown, constituted the authorized emoluments attached to the office of a zemindar.

Reports of Committee of Circuit; and Memoirs of Mr. Wm. Oram, delivered into Government in the years 1786 and 1787.

The practice of our Government in the zemindary lands, (and which was found to exist when the Circars came into its possession) was to allow the zemindars to appropriate the revenues of the district to their own use, in consideration of paying a certain sum to the Government, stipulated in the written engagements they entered into; which sum was denominated *jumma*, or rent. These resources, they realized, by collecting them from the ryots or actual cultivators, either in kind or money, or, as was almost universally the case, by farming them to persons, on annual or longer leases; the contracts including one or more villages, districts, or larger portions, and sometimes entire zemindaries.

By the custom of the Hindoo Government, the cultivators were entitled to one-half of the paddy produced (that is, grain in the husk) depending on the periodical rains. Of the crops from the dry grain lands, watered by artificial means, the share of the cultivator was about two-thirds. These were the proportions which generally obtained; but particular castes were allowed a larger share, as well as strangers, that is, those ryots who were not fixed residents in the villages. Before the harvest commenced, the quantity of the crop was ascertained in the presence of the inhabitants and village servants, by the survey of persons unconnected with the village, who from habit, were particularly skilful and expert, in judging of the amount of the produce, and who, in the adjustment of this business, were materially aided by a reference to the produce of former years, as recorded by the accountants of the villages. The cultivators were at liberty, if they thought it necessary, to make another survey by people of their own; and if any material difference appeared in the two estimates, a third account was taken, under the orders of the village officers. The quantity which belonged to the Government being thus ascertained, it was received in kind or in money. Before the division took place, certain deductions were made from the gross produce, which the Committee will hereafter explain. Of the plantation or garden culture, which was of greater value than the other descriptions of produce, no larger

portion was demanded from the ryots, than one-fourth to one-eighth of the entire yearly crop, according to the additional expense, trouble and time required, in bringing such articles to maturity, and the distance and hazard of carrying them to market. The rule with respect to these superior articles, as well as small grains, was to assess them with a fixed money rent, not liable to fluctuation, as the produce might be more or less.

Such were the rights of the ryots, according to the ancient usage of the country. In consequence, however, of the changes introduced by the Mahomedan conquest, and the many abuses which later times had established, the share really enjoyed by the ryots, was often reduced to a sixth, and but seldom exceeded a fifth; for instead of the former usage, the expedient of an impost originally founded on a measurement of the arable land, and of additional assessments in proportion to that impost, was generally adopted, and the amount of such additional assessments had no bounds, but those which limited the supposed ability of the husbandman. In those parts of the country where the practice of receiving the rents in kind, or by a moneyed valuation of the actual produce, still obtained, the cultivators were reduced to an equally unfavourable situation, by the arbitrary demands and contributions to which they were subjected, beyond the stipulated rent. The effects of this unjust system, were considerably augmented by the custom which had become common with the zemindars, and to which your Committee have already alluded, of sub-renting their lands to farmers, whom they armed with unrestricted powers of collection, and who were thus enabled to disregard, whenever it suited their purpose, the engagements they entered into with the ryots; besides practising every species of oppression, which an unfeeling motive of self-interest could suggest. If they agreed with the cultivators at the commencement of the year, for a rent in money, and the season proved an abundant one, they then insisted on receiving their dues in kind. When they did take their rents in specie, they hardly ever failed to collect a part of them, before the harvest time had arrived, and the crops were cut; which reduced the ryots to the necessity of borrowing from money lenders, at a heavy interest of 3, 4 and 5 per cent. per month, the sums requisite to make good the anticipated payments that were demanded of them. If from calamity or other cause, the ryots were the least remiss in the discharge of their rents, the officers of the renters were instantly quartered upon them, and these officers they were obliged to maintain, until they might be recalled, on the demand being satisfied. It was also a frequent practice with the renters, to remove the inhabitants from fertile lands, in order to bestow them on their friends and favourites; and to oblige the ryots to assist them, when they happened to be farmers, in the tilling of their lands, and to furnish them gratuitously with labourers, bullocks, carts and straw.

In addition to the assessment on the lands, or the shares of their produce received from the inhabitants, they were subject to the duties levied on the inland trade, which were collected by the renters under the zemindars. These duties, which went by the name of Sayer, as they extended to grain, to cattle, to salt, and all the other necessities of life passing through the country, and were collected by corrupt, partial, and extortionate agents, produced the worst effects on the state of society, by not only checking the progress of industry, oppressing

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the manufacturer, and causing him to debase his manufacture; but also by clogging the beneficial operations of commerce in general, and abridging the comforts of the people at large. This latter description of imposts, was originally considered as a branch of revenue too much exposed to abuses, to be entrusted to persons not liable to restraint and punishment. It was therefore retained under the immediate management of the Government: The first rates were easy, and the custom-houses few; but in the general relaxation of authority prevailing in the Circars, this mode of raising revenue for the support of Government, was scandalously abused. In the course of a little time, new duties were introduced under the pretence of charitable and religious donations, as fees to the chokedars or account-keepers, guards, and other officers at the stations; as protection money to a zemindar, or as a present to those who farmed the duties. Not only had the duties been from time to time, raised in their amount, and multiplied in their number, at the discretion of the zemindars, and the renters under them; but they were at length, levied at almost every stage, and on every successive transfer of property. Uniformity in the principles of collection was completely wanting; a different mode of taxation prevailing in every district, in respect to all the varieties of goods and other articles subject to impost. This consuming system of oppression had, in some instances, been aggravated by the Company's Government, which, when possessed of a few factories, with a small extent of territory around them, adopted the measure of placing chokies or custom-stations in the vicinity of each, for the purpose of ascertaining the state of trade within their own limits, as well as to afford them a source of revenue. Under the head of Sayer Revenue, was also included a variety of taxes indefinite in their amount, and vexatious in their nature, called *moterpha*; they consisted of imposts on houses, on the implements of agriculture, on looms, on merchants, on artificers, and other professions and castes.

With respect to the Havellies of the Northern Circars, they appear to the Committee to have consisted of the demesne or household land of the Circar or Government. They were composed of districts in the vicinity of each capital town, which were originally resumed by the Mahomedan Government, and had been annexed to those towns, for the supply of the garrisons and numerous establishments both civil and military of the Mussulmans. This arrangement appears to have been founded on considerations of policy; for it not only exempted the landed interest in general, from the licentious demands and arbitrary interference of military officers, but it likewise secured to the garrisons a supply, that was equally independent of the interested combinations of zemindars, and of the casual fluctuations of the market. Those under the Chief and Council at Masulipatam were very inconveniently situated, consisting of detached districts widely separated from each other. Some of the Havellies had been taken from the zemindary lands, on account of their fertility, but these were few; some were rendered such, by the French; and considerable additions were made to them, after the establishment of the Company's Government, by the assumption of lands in the possession of the zemindars, on account of rebellion or other misconduct; or by the immediate management of such lands, reverting to the ruling power, in consequence of failure of heirs in a zemindar. The Havellies constituted a large part of the Northern Circars; and since the establish-

ment of the British Government they may be correctly described, as being portions of territory, which were not, in the hands of zemindars, but in those of the Government, and in which it was therefore optional, to adopt any system of management for collecting the land-revenue from the ryots, that might be preferred.

The Government possessed the right to certain proportions of the crops, after making the customary deductions for the use of the pagodas and other local purposes, which were regulated by the same principles, as in the zemindary lands. The mode in which the land-revenues of the Havellies were collected by the Company's Government, was by renting those of a whole Circar to one individual, though it would appear they were at first, for some years, let in smaller farms. The persons to whom they were thus rented, were the *dubashes*, who were stewards or agents, or to such as derived their influence from characters of that description, belonging to the different Chiefships and Councils; being strangers, *soucars* who advanced money, or others who made that kind of farming their profession. The unqualified conveyance by the Government itself, of most of its powers to these large speculating renters, necessarily conferred upon them, the most ample means of oppression; and appears to have occasioned, but in a still greater degree, the unjust and vicious system of internal administration, which existed in the zemindary lands.

The sayer duties were farmed out, either to those who rented the lands, or to other persons under separate leases.

There were other sources, from whence a public revenue was derived in the Havellies. These consisted of the sea and land customs, collected at the different ports, on imports and exports; and of exclusive rights of manufacture and trade, in certain articles, such as salt, arrack, beetle nut and tobacco, for which an annual payment was made to the Government: These latter, went under the denomination of *farms* and *licences*. The duties on imports and exports appear to have been at some periods, also rented; but were in general, retained under the management of the subordinate local authorities of Government.

It was only by an active and faithful discharge of duty, on the part of those officers of inspection, whose business it was to keep an account of the territorial produce, and of every thing connected with the rights, both of the ryots and of Government, as arising from the lands; that the abuses and irregularity of the zemindars, renters and managers, and of the inferior agents employed in making the collections, could be prevented or restrained. It had been anciently provided by the Hindoo Government, that there should be a public officer in each village, who was required to keep an exact register of the quantity of land held by each ryot, the part of it cultivated, his means of cultivation, the actual produce, the proportion he was entitled to receive from the crop, whether by agreement or usage, the shares actually received from him, or the payments made by him, as well as an account of every other circumstance or transaction in his village, that respected the tenures under which the lands were held. The appointment of this officer, was intended as a check on the conduct of the Collector of the village, whose duty consisted in assigning land to new settlers, in receiving the rent due from each occupant, and in forwarding the general business of cultivation within the limits of his petty jurisdiction. The accounts of each village thus taken

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in detail, were transmitted to another officer appointed in each district or division of a province, who formed therefrom abstracts of the state of cultivation, of the produce, and capacity of the several villages within this district. The accounts of this officer, operated as a check on the Collector of the district, to whom those in the villages, were the subordinate agents. These accounts, were again reduced by the provincial or head accountant, whose duty it was also to register all sunnuds and territorial grants of every kind. There was also a head or provincial officer, who superintended the department of collection and receipt. By the means thus described, the Government was regularly and constantly furnished with every necessary information respecting its land-revenues and other territorial rights. These aboriginal appointments, though going under different names, except as to the *curnum* or village accountant, and *potail* or village Collector (whose titular designations still remain unchanged, in the greater part of the country) appear to have been retained by the Mahomedan Governments, and to have been confined to Hindoos. The *Curnum* was in general, and still is, a Brahmin.

The excellence of this system appears to have consisted, in the operation of mutual checks on personal agency; and in the simplification of forms and accounts. Its efficiency depended scarcely less, on the degree of superintendence and control which was exercised by the ruling power over its officers engaged in letting out the lands, and in settling and receiving the rents; than over its official registers. It will accordingly be found that as the zemindars or district Collectors acquired an undue influence in the country, as they become more free and less shackled by the authority of Government, and as the practice gained ground of allowing them to farm for a stipulated sum, the revenues of the countries under their charge, instead of accounting to the state for the collections they made; the officers of inspection lost their efficacy, and gradually became themselves, the instruments of abuse. When the Committee of Circuit reported on the state of the Northern Circars, the official registers, instead of being checks on the zemindars and renters, had by acceding at first to their views and encroachments, from weakness or venal motives, fallen into contempt, and lost not only their authority, but their emoluments also. Some contenting themselves with the allowance attached to their offices, continued to hold them, as sinecures; while on the other hand, a few who were rich and aspiring, acquired a footing of power and consequence, little inferior to that of a zemindar; and it was the practice with many of them, to act as renters, sometimes as sub-renters, and as agents under the renters; thus combining the inconsistent functions of a Collector and a Comptroller of the revenues. Instances also existed of the duty of the village accountants having been performed by the district register. Hence it was, that an attention to original institutions, and the necessary means of preserving the public revenue, and the rights of individuals, were entirely neglected.

Among the various abuses which had arisen from the want of an efficient inspection on the part of the Government, and which prevailed both in the zemindaries and the Havelies, were the alienation of lands, and the collection of *russooms* or perquisites. It was the custom of the Hindoo Government, to grant small allotments of the soil, free of rent, or at low rents, for the support of the pagoda establishments, and their priests; for charitable uses, such as keeping up

choultries for the accommodation of travellers, and for the subsistence of the Bramins and other favoured inhabitants. Similar territorial appropriations were also made to the revenue officers of the state, as well as to the public officers and servants of the villages, or individuals employed, in conducting the general concerns, and administering to the public wants and necessities of those petty communities, into which the whole country is divided.

Of their internal form and constitution, the Committee of Circuit have afforded only an imperfect account: but later and more particular enquiries have clearly shewn, that they do not differ in their nature, from those existing in the modern territories in the peninsula. A village, geographically considered, is a tract of country comprising some hundreds or thousands of acres of arable and waste land: politically viewed, it resembles a corporation or township. Its proper establishment of officers and servants consists of the following descriptions: The *Potail*, or head inhabitant; who has the general superintendence of the affairs of the village, settles the disputes of the inhabitants, attends to the police, and performs the duty, already described, of collecting the revenues within his village: a duty which his personal influence and minute acquaintance with the situation and concerns of the people renders him best qualified to discharge. The *Curnum*; who keeps the accounts of cultivation, and registers every thing connected with it. The *Talliar* and *Totie*: the duty of the former, appearing to consist, in a wider and more enlarged sphere of action, in gaining information of crimes and offences, and in escorting and protecting persons travelling from one village to another: the province of the latter appearing to be more immediately confined to the village, consisting, among other duties, in guarding the crops, and assisting in measuring them. The *Boundaryman*; who preserves the limits of the village, or gives evidence respecting them, in cases of dispute. The *Superintendent of the Tanks and Watercourses* distributes the water therefrom, for the purposes of agriculture. The *Bramin*, who performs the village worship. The *Schoolmaster*, who is seen teaching the children in the villages to read and write in the sand. The *Calendar Bramin*, or astrologer, who proclaims the lucky or unpropitious periods for sowing and threshing. The *Smith* and *Carpenter*, who manufacture the implements of agriculture, and build the dwelling of the ryot. The *Potman*, or potter. The *Washerman*. The *Barber*. The *Cowkeeper*, who looks after the cattle. The *Doctor*. The *Dancing Girl*, who attends at rejoicings. The *Musician* and the *Poet*. These officers and servants, generally constitute the establishment of a village; but, in some parts of the country, it is of less extent, some of the duties and functions above described being united in the same persons; in others, it exceeds the number of individuals which have been described.

Under this simple form of municipal Government, the inhabitants of the country have lived, from time immemorial. The boundaries of the villages have been but seldom altered; and though the villages themselves, have been sometimes injured, and even desolated, by war, famine, and disease; the same name, the same limits, the same interests, and even the same families, have continued for ages. The inhabitants give themselves no trouble about the breaking-up and division of kingdoms; while the village remains entire, they care not to what power it is transferred, or to what sovereign it devolves; its internal economy remains unchanged; the *Potail* is still the head inhabitants;

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terminer at the presidency, established under his Majesty's charter of 1753; and the jurisdiction of those tribunals, as far as respected the natives of the Circars, was limited to Vizagapatam and to the other factories on the sea coast established by the Company, when that charter was obtained. The Chiefs and Councils, indeed, were allowed to exercise a power in cases of heinous offence; but it extended no further than the confinement of the culprit's person, who, after an imprisonment, longer or shorter, was released; but without a previous trial of the offender. The provincial Boards appear also to have taken a concern in the adjudication of civil disputes, but unrestrained by any forms, and, as it should seem, in hardly any matters but those of a revenue nature. It also appears, that the commandants of the sepoy battalions not unfrequently assumed to themselves the right of deciding disputes and causes in the districts; nor was it uncommon, for military officers to bring natives to summary trial for crimes, and to order at their discretion, the infliction of punishment.

The reports of the Committee of Circuit afford but little information on the subject of Police in the Circars. It may, however, be collected from other official sources of intelligence, of a later date, that little more than the traces of regular Police establishments existed in those districts; though it would appear, that at some period, not very remote, the same municipal institutions there prevailed, which are found to exist in other parts of the territories of Fort St. George. This conclusion is supported by the partial existence of village watchers, similar to those who go by the name of *tallians* and *toties*, in other parts of the country, where the original constitutions of the Hindoos have been better preserved, and who acted under the superintendence of the headmen of villages. Where these remnants of the old establishments had no existence, the duties of Police were performed by the revenue servants of the zemindars or the renters, who in the former case, were aided by the military of the zemindars, and in the latter, by the peons of the revenue servants. In some of the principal towns, a distinct establishment, of a cutwal and peons was entertained; but it is said to have differed entirely from those kept up under the Hindoo Government, and was of Mahomedan origin. These establishments were merely local, and not connected with the general Police of the country.

Such was the state of internal administration in the Northern Circars, when the Committee of Circuit reported on that subject.

It has been seen, that in the instructions sent out from England for the guidance of that Committee, they were required to state their sentiments as to the expediency of introducing into the Northern Circars, regulations for the administration of justice, similar to those which then existed in Bengal; but upon this subject, they did not feel themselves competent to give an opinion, and contented themselves with recommending, that in any arrangement which might be made, particular attention should be paid to the laws of the Hindoos, and that the process should be rendered as simple, and the charge for fees as moderate as possible.

Your Committee however find, that in the Appendix to one of their Reports on the Havelly lands of Cossimcotta and Cicacole, are contained the minutes of two of the members, in which they take occasion to record their respective ideas, as to the mode of administering justice, which appeared to them best adapted, to the existing state of that part

of the Circars. It was proposed by one of them, that a Court should be established at Vizagapatam, consisting of six natives of the Bramin caste, whose decisions should be according to the shastries, on questions of inheritance, marriage, caste or other religious matters; that in cases of debt and disputed accounts, they should sit as arbitrators, or recommend the complaining parties to choose or appoint others, whose decrees should not be binding, unless approved by a superintendent of justice (being as your Committee conclude, an European) who should have the same powers, as were then possessed, by the Judges of the Adawlut in Bengal. It was farther proposed that appeals should, in certain cases, lie to the Chief and Council. The authority of the Court in regard to public offences, was to extend to corporal punishment, imprisonment, working on the roads, and moderate fines. The plan proposed by the other members of the Committee was, that the Chief and Council should be constituted, a Court of Justice at the subordinacy; to which all descriptions of persons should be amenable, in cases of private or public defalcation, and oppression: that, for the administration of justice in the remote parts of the country, the principal inhabitants of an extent of territory producing two lacs of rupees; should be directed to choose a person properly qualified to be the judge among them; that the Hindoo law should be attended to, rather than that of the Koran; and that a register of the Proceedings of the Courts should be regularly kept, as was likewise proposed under the former plan.

It does not appear that any measures were adopted for the better administration of justice, in consequence of the reports of the Committee of Circuit. Legislative authority was considered to be wanting for that purpose; and any arrangements which might have been made, could have been productive but of little effect, in a country in which the power and influence of Government were but very imperfectly established.

The measures recommended by the Committee, for remedying the abuses existing in the management of the land-revenues, are also principally suggested in the form of Minutes, which stated the sentiments of each individual member on that particular subject. Their propositions were essentially to the same purport and effect; and may be reduced to the following heads:—The appointment of European superintendents in the zemindary and Havelly lands; the discontinuance of the mode of renting and sub-renting, which then prevailed, and which they described, as the primary cause of the impoverishment of the country; the discontinuance of the assessments, and additional assessments on the land, and a recurrence to the old method of receiving the Government share of the crop in kind, on a survey estimate of its amount, or a fair monied valuation of it. The formation of the Havellies into divisions, consisting of three or four pergunnahs, and the placing each division under a native manager, subordinate to the superintendent, who should rent out the villages in small allotments to the inhabitants, granting *cowles* or leases to the renters, specifying the shares to which the inhabitants were entitled; and *Tuccarce*, or advances of money for carrying on the cultivation, to such as required it; and when the inhabitants were not willing to enter into engagements of the above description, the managers should collect the Government share in kind from each cultivator, and dispose of it, in the best manner he could. It was also recommended by one of the members, that the zemindaries should likewise be put under the same sort of

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management, on behalf of the Company and the zemindars. The other propositions were, a restoration of the offices of check and control, to their former state of efficiency; the abolition of unauthorized collections, as well as such taxes as bore with particular severity on the inhabitants, and the resumption of irregular grants or alienations of land of recent origin; the reduction of the military establishments of the zemindars, and the settlement with them, of a permanent jumma for their respective zemindaries, on equitable principles.

In the early part of 1786, and while the enquiries of the Committee of Circuit were pending, the Court of Directors, with a view to a permanent system of revenue management, which they had in their instructions to that Committee, in 1775, pointed out to their attention, transmitted to the Madras Government a copy of those orders, which, as your Committee have stated in the former branch of their Report, were carried out by Lord Cornwallis to Bengal in that year; and which may be considered as the foundation of the proceedings in that part of India, which terminated in a settlement in perpetuity of the lands: and in furnishing the Madras Government with a copy of such instructions, the Court of Directors observed, that "it was likewise their wish to have formed a permanent arrangement of the Revenue Department under that presidency, upon principles similar to those adopted for Bengal; but that they did not feel themselves competent to decide from the materials before them, how far the regulations prescribed for Bengal might apply to the management of the revenues under the Madras Government; that they also doubted whether there was at that time, sufficient information to be collected from their records, or to be obtained from persons then in England, to enable them to detail their system in an equal degree, concerning the collection of the revenues at Fort St. George, or the conduct to be observed with regard to the various landed tenures in the Deccan or Carnatic, subject to that Government; that they should give this matter early consideration; and that if their researches should prove satisfactory, they would transmit their instructions to the presidency of Fort St. George, by a subsequent conveyance; but that they in the mean time, directed the particular attention of the Government to the several subjects suggested by the despatch to Bengal, and required them to forward their sentiments to England, with every necessary document that could tend to elucidate this important subject." The communications subsequently received from Fort St. George, in reply to this, and to several other references of a later date, which had been made to that presidency on the same subject, shewed that much remained to be done, before any permanent system of management could be adopted.

As long as the zemindars were allowed to maintain their military establishments, a bar presented itself to an effectual improvement of the affairs of the country, by preventing the Company's servants from pursuing any detailed enquiries, with a view to that essential object. This measure of reducing the military establishments of the zemindars, appears from an early period, to have been pressed by the Court of Directors on their Government abroad, as one of urgent expediency, whether it related to the maintenance of their authority, as a preliminary step to the establishment of good Government, or to the due realization of the revenues. But the general situation of things, the condition of the Com-

pany's finances, the inconvenience of employing troops in the mountainous zemindaries, the contiguity of many of them, to various potentates, jealous of the Company's power and acquisitions, added to the warlike and turbulent disposition of the zemindars themselves, their combining spirit, and the hazard of irritating them; all these circumstances, forbad the adoption of those vigorous proceedings, which could alone be effectual for the accomplishment of that object.

The superintending management of the affairs of revenue, appears to have been hitherto conducted by the president and Council, without the aid of a subordinate establishment; but in June 1786, a Board of Revenue, formed on the plan of the Committee of revenue then existing at Calcutta, was established at Fort St.

Secret Letter from Sir  
Archibald Campbell, 5th Au-  
gust 1786.

George; in whom was vested, subject to the control of Government, the superintendency of the whole administration, settlement and receipts of the revenues, and with whom the

Chiefs and Council were directed in future to correspond, being also required to obey all instructions issued by the Board, which might in any way relate to their departments. This Board was instituted agreeably to the prescriptions of the acts of 1784, and to instructions issued to the Government of Fort St. George in conformity thereto. On the establishment of the Committee of revenue at Calcutta, the provincial Councils were abolished. It therefore became a question with the Madras Presidency, whether it would be advisable to pursue the same course, in the territories under their Government; but this system of agency was deemed necessary, to check the conduct of the zemindars, without which their subjection was considered extremely precarious.

It further appears to your Committee, that in the latter end of the same year, and pending the enquiries of the Committee of Circuit, Mr. Wm. Oram addressed to the Government, a memoir on the innovations and abuses which had been practised in the Northern Circars, with respect to the

Madras Revenue Consulta-  
tions, 8th December 1786.

Revenue Letter from Madras,  
24th February 1787.

collection and management of the revenues, and on the total inefficiency of the existing offices of check, to which your Committee have already alluded, whereby the authority of the governing power and its resources were perverted, and the inhabitants exposed to great oppression and distress. This gentleman, while he officiated as Secretary to the Committee of Circuit, and latterly as a member of it, appears, by his ardor and intelligence to have materially assisted the object of its researches. With a view to the correction of the above-mentioned evils, he proposed that a Company's servant should be appointed to inspect the conduct of the native revenue officers, to examine their accounts, to register all particulars relating to the produce and revenue, the receipts of the zemindars and their military disbursements, all claims respecting lands and immunities; and to enquire into such other matters, as were formerly attended to by the canongoe or head native register, when that office was in a state of efficiency; that the superintendent of revenue inspection, should be assisted by revenue inspectors with a suitable establishment of despondees or district registers, but that neither the superintendent nor his assistants should interfere with the payments of the kists, which were to be made as usual to the Chiefs and Councils, nor with any orders issued by the latter. The advantages which he expected to result from the adoption of this arrangement were, that it would afford Government, in

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addition to the annual revenue accounts, the correct and minute information of an eye-witness, as to the state of the Circars; that it would secure a compliance with revenue regulations, and that prompt conformity to them, which could only be obtained by individual agents; that while it would afford confidence to the several descriptions of inhabitants, by furnishing a direct channel of representation to the presidency, it would operate as a corrective on the tyranny of the zemindars, by rendering their conduct liable to scrutiny; and that it would also serve to remove those deceptions which were practised in the business of the revenues, by leading to the acquisition of a regular, correct and solid body of information, as to the real condition, actual revenue, personal rights, and various interests in the country.

The Madras Government being fully satisfied of the utility and necessity of such an inspection, in districts where the officers of revenue established by the Mahomedan Government had become not merely useless, but even subservient to the very purposes which they were meant to counteract; and being convinced that a knowledge of the native languages was necessary to be possessed by the individuals to whom the proposed duty should be confided; appointed Mr. Oram to the office of superintendent, with two European assistants. Their powers were limited to the Havelly lands, but with the intention to extend them to those of the zemindars, on a more favourable occasion.

The office of superintendent of revenue inspection, was of but short duration; the necessity for its continuance being, as it was thought, rendered unnecessary by the appointment in April 1787, of European Collectors and assistants to the management of the Havelly lands, who acted under the immediate authority of the Board of Revenue. This measure, while it superseded the functions of superintendent of revenue accounts, excluded the power of the provincial Chiefs and Councils from the Havellies; but in respect to the latter, it was intended to be experimental only, and on that principle it was approved of by the Court of Directors, who thought that the "authority of the Chiefs and Councils ought to be permanent," whenever a fixed plan of revenue should be established.

In this fluctuation of measures and authorities, little progress could be expected in the removal of abuses, or in the attainment of correct information; but while the Havellies were under the superintendent of revenue accounts, some reforms were made in regard to the sayar duties and the russooms, or fees collected by the renters and revenue officers, from the merchants and other traders passing through the country; although the general objects of his appointment had been, but in a very limited degree, accomplished.

The Havellies continued in a state of separation from the authority of the provincial Boards, until the middle of 1792, when it was resolved by the Madras Presidency, agreeably to their original intention, to re-annex them to the respective Chiefships, the Collectors being still left in the subordinate management of the revenues.

The policy of this change appears to have been very questionable. The financial system of Bengal, proceeded on the principle of giving to the Board of Revenue a distinct and accurate view of all revenue transactions. On this account, the several Collectors were ordered to correspond immediately with them, and were directed to record and transmit in full detail, the circumstances of their own conduct, and the particu-

lars of every occurrence that was connected with disbursement or receipt. The appointment of Collectors in the Havellies of the Northern Circars, appears to have been formed on the same views, and on nearly the same plan; but the alteration adverted to, tended to augment the authority of the provincial Councils, in proportion as it deprived the Board of Revenue of a part of its efficient control, and lessened its means of information. The records of the Company accordingly present, at that period, continual collisions of authority and of opinions, between the Board of Revenue, and the provincial establishments; and notwithstanding the promulgation of new regulations full of equity and justice towards the inhabitants, yet no real progress was made to a vigorous establishment of the Company's authority, or a regular system of revenue management, in the Northern Circars, until Lord Hobart took upon himself the responsibility of abolishing the provincial Councils, and of appointing throughout the country, Collectors directly amenable to the authority of the Board of Revenue.

This important reform, had indeed been brought under the consideration of the Board of Revenue, by successive members of that Board, in Minutes; which whilst they reflect great credit on the intelligence and abilities of their authors, afforded undoubted evidence of the imperfect administration of the Northern Circars, and of the necessity of a fundamental change. The two Minutes of Mr. Charles Nicholas White,

Appendix No. 14.

which immediately preceded this change, dated the 14th February and 25th March 1793, are added in the Appendix; and are amongst the proofs given by that gentleman, of the intelligence and ability which distinguished the long course of his honourable services to the Company.

It appeared that the zemindars still kept up their large military establishments, which were on frequent occasions, employed in resisting the orders of Government; while they were attended with an enormous expense, and were extremely burthensome to the inhabitants; that they neglected the cultivation and improvement of their districts, trusting to interested and rapacious managers; that the ryots were still exposed to great distress, from exorbitant demands and additional assessments; that the provincial Councils possessed little experience of the interior management and detail of the collections in the zemindaries, which, added to their distant and stationary situations, in a manner disqualified them from judging, with any correctness or precision, of the real condition of the districts; that any enormities committed within the limits of the respective zemindaries, were not considered a matter of enquiry at the subordinates, or if known, were apparently disregarded; that the Chiefships had constantly represented the inconvenience resulting from any attempts to interfere with the internal control of the zemindars, which impressed them with ideas of their own independence, and encouraged them to frequent acts of resistance. Their interference indeed, when it was exercised, generally

speaking, extended only to the zemindars themselves, with whom they formed the settlements; and but seldom to the interior business of the revenues, except in a few cases of sequestration, which were considered

Memoirs of Mr. Oram.  
Minutes of Mr. White.  
Report of Revenue Board,  
31st October 1789.

as temporary expedients, and which more usually proved unsuccessful.

It appears to your Committee, that Boards, like those of the

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provincial Councils, fixed as it has been stated at one place, and from their constitution, calculated rather for deliberation than for action, whose discussions and whose dissensions, often interested, impeded instead of accelerating public objects; the members of those Boards being but seldom acquainted with the country languages, and trusting the management of affairs to their native dubashes, or principal agents and interpreters; were but ill qualified to gain that accurate knowledge of the revenue concerns, and the customs and usages of the country, which could enable them (even had the authority of Government been better established) to apply a remedy to prevalent abuses and defects. Those Boards could, indeed, be considered only as commercial Councils, upon which by accident, the whole political, financial, and revenue administration had fallen; and it was a system, without any defined responsibility; for a great part of the business before it, was transacted by the Chief alone, the Council receiving his report of all personal interviews with the zemindars and others. The prevalence of native duplicity and counteraction, in the servants of the different members, and the commanding influence unavoidably possessed under such a system, and under such masters, by the head servant of the Chief, operated in themselves, as insuperable obstacles to a just and efficient administration of the revenues, by defeating every wholesome measure that might be adopted for that purpose.

Before the Committee explain to the House, the steps which were taken for the abolition of the provincial Councils, they will add a brief account of the different settlements which had, from time to time, been formed in the zemindaries and in the Havelies, during the continuance of those establishments. To enable the Committee to furnish this information, they have been under the necessity of referring to many voluminous records; but they were very materially assisted in the prosecution of this research, by a report of the Board of Revenue, dated the 3rd of September 1799, to which they shall have occasion to refer, in a subsequent part of this Report.

Those concluded with the zemindars appear to have been annual, till 1778; in which year, all the zemindars, except those in the northern division of Cicacole, were summoned to the presidency by Sir Thomas Rumbold, who formed a settlement for five years with those of Masulipatam, to yield  $12\frac{1}{2}$  per cent. above their jummas or rents for the preceding year, in consideration of the extended period of the leases. But the payment of this addition, was not then enforced; on the contrary, the zemindars were permitted to withhold it, on granting obligations to discharge the amount, in the event of the Committee of Circuits declaring that their zemindaries were able to bear it; and at the close of these leases in 1783, very considerable balances had accrued. The conduct of Sir Thomas Rumbold in this transaction was brought

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of Secrecy, 1782.

under the notice of the House in the year 1782, and became the subject of particular investigation and report by a Committee of this House. From 1783 to 1786, when the Board of Revenue was instituted, annual settlements, on the terms of the expired leases, were resorted to; and the balances on the average, annually decreased. It was found by the Board, that great irregularities had prevailed, both in the accounts and payments. No proper distinction had been preserved between the current revenue and the balances; the former was permitted to fall back, so that the jumma of the current year was not dis-

charged, until the succeeding one, and then only apparently; credit having been often given to the zemindars for their kists or instalments, under the head of "bills receivable;" which bills were not paid for a long period, if at all. The Board of Revenue appear to have given their attention to correct these irregularities; and they recommended a settlement for three years, to commence from the 25th September 1786; and having received the opinion of the Committee of Circuit, as to the ability of the zemindars to pay the increase of  $12\frac{1}{2}$  per cent. their report was transmitted to the Chief and Council at Masulipatam, as the guide by which that body were to be regulated, in their assessment of the new jumma. A settlement was accordingly concluded for that period. The current revenue was the same as fixed by Sir Thomas Rumbold; but the settlement provided for the liquidation of a considerable amount of the balances, and such portion of the arrear of  $12\frac{1}{2}$  per cent. as the zemindars were considered respectively able to bear; and although this period was not without its irregularities, it appears that the general balances continued to decrease.

The next settlement concluded was for three, and eventually five years, commencing with the 25th September 1789; and the zemindars, with a few exceptions, were assessed at two-thirds of the gross collections from their respective districts, according to the estimate of the Committee of Circuit, which was declared by the Board of Revenue and by the Government, to be an equitable rate of assessment; and this principle accordingly received the approbation of the Court of Directors. The realization of this settlement was greatly affected by the famine in 1791 and 1792, which rendered considerable remissions necessary; and in consequence of the injurious effects of this calamity, and the hope of deriving useful information from the investigations of the Collectors, it was resolved to continue the same rate of assessment.

The Circar of Guutoor, as your Committee have stated in a foregoing part of this Report, did not come into the Company's possession until 1788. It consisted of zemindary lands; and the ancient mode of adjusting the annual settlements with the zemindars, appears to have prevailed; that is, the probable value of the standing crop was ascertained by surveyors, and by that computation, the sum paid by the zemindars to the Government was principally regulated. The settlement for the first year, was made under the superintendence of the Chief of Masulipatam, on the principle of a survey valuation of the crop, conducted by persons employed by the Chief; the authority of the zemindars being suspended, until the value of the produce should by this means be ascertained. In the following year, the Circar was placed in the hands of a Collector, who entered into an engagement with the zemindars, for a pecuniary equivalent for the estimated Government share of the produce. The unfavourable result of this settlement led, in the next year, to the formation of one with the head inhabitants of the villages, which proving equally unsatisfactory, a Committee was appointed to investigate the causes of the deficiency, and the actual state of the country; which continued with greater success under the charge of this Committee for 1790-1, and until it was dissolved, in the middle of the following year; when the Circar was again placed, under the management of the Chief and Council of Masulipatam. The zemindars were then restored to their lands, and assessed on the principle of two-thirds of their gross revenue, agreeably to the statements of seven years' gross collections, taken chiefly from the

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accounts of the Curnums or village registers. The settlement was for three years, so as to expire at the same period with those of the other zemindars under the Chief and Council of Masulipatam; but the cowlés stipulated for its extension two years longer, provided the zemindars were punctual to their engagements. This extension was granted to one of the zemindars only, who had alone adhered to his engagements; and, at the expiration of that period, his jumma was augmented to what was considered to be two-thirds of the gross produce of his zemindary.

In the southern division of Cicacole, which was dependent on the Chief and Council of Vizagapatam, by far the greater part of the zemindary lands were in the possession of Vizieram Rawzo; whose zemindary had been considerably enlarged in consequence of his predecessors and himself having seized on the possessions of other zemindars in the division, who had either perished in the defence of their lands, had become exiles, or were languishing in confinement. It also appears, that the zemindars, who retained possession of their lands, had, as the result of conquest, become tributary to the zemindar of Vizianagram. Till the year 1778, this zemindar was assessed by the provincial Council at Vizagapatam, at a fixed sum, very inadequate to his receipts. In that year, his rent was raised, and continued the same till 1788, when the annual demand upon him, was further increased; but was still much less than the proportion of the revenue paid to the state, by the zemindars under the Chief and Council at Masulipatam.

With respect to the zemindars in the northern division of the Cicacole Circar, dependent on the Chief and Council at Ganjam, since the annulment in 1781 of a ten years' lease granted in 1779 by Sir Thomas Rumbold to the late Ballakistna, (the dubash and interpreter of the Chief and Council) for the whole of the division, including both zemindary and Havelly lands, the practice was to make annual settlements with the zemindars, providing for a reduced current revenue and a proportion of old balances; but the lands were assessed on no fixed principle. The Committee find that the practice of taking the security of money lenders for the revenue, had long obtained in this district; originating in the little dependence to be placed on the zemindars for the payment of their rents, and the desire of thereby avoiding the occasion for employing troops, in a country so unhealthy and difficult of access, in the event of a zemindar's failure: but this practice had latterly been discouraged, as well from not having answered the professed purpose, as because it was the means of introducing a class of people who employed the temporary authority which they had purchased on speculation, to the greatest possible advantage for themselves, without regard to the inhabitants, or to the welfare of the country.

The settlements of the Havellies of the Northern Circars, were also made by the provincial Chiefs and Councils, until the appointment of Collectors in 1787; the whole lands of a Circar being farmed out for a certain period to a renter, and generally in consequence of an advertisement for proposals. Of the sort of persons with whom these engagements were concluded, your Committee have given some account, in a former part of this Report. The last contract of this description in the Havellies under the Chief and Council of Masulipatam, was made for ten years with the public interpreter at that subordination.

The Havellies dependent on the Chief and Council of Vizagapatam, and situated in the southern division of Cicacole, were let in 1777 for ten years, to Sitteram Rauze, the brother of the zemindar of Vizianagram.

In 1779 a ten years' lease was entered into for the Havellies dependent on the provincial Council of Ganjam, with Ball Khistna; who, it has been already seen, had also contracted for the income arising from the payments of the several zemindaries under that Board; and whose contract was annulled by the Court of Directors, at the end of the second year.

On the establishment of Collectors in the Havellies in 1787, two different modes of collecting the dues of Government, arising from the produce of the lands, appear to have been practised. The one, was called an *aumance* settlement, according to which the produce was divided between the cultivator and the State, or in other words, Government received its share in kind. It had long been resorted to in the Circars, both in the zemindaries and the Havellies, on temporary and accidental occasions; such as when a zemindary was sequestered, but not forfeited, or when a difficulty was experienced in letting out the lands, in consequence of an unfavourable season, or from any other cause. This principle of revenue management was adopted, on the appointment of Collectors to the Havellies, as the best means then within their reach, of ascertaining the value of the lands, and the amount of produce which they yielded. Though well adapted to secure the rights of the Government in that produce, it was of all kinds of settlement the most open to abuse, and was frequently attended with great loss and inconvenience, both to Government and to the cultivator. It was necessary under this system, to keep up a large establishment of native officers, who generally formed a combination with the inhabitants against the State, in order to defraud it of its rights; and to check and bring to light these artifices, was extremely difficult, while so many facilities to the practice of deception existed; and as the crops could not be taken in by the ryots, until their value was estimated by the servants of Government, they were often suffered to remain so long on the ground, as to be greatly damaged, and during that time, were unavoidably liable to depredations. The other mode, which was resorted to by the Collectors in the Havellies, for realizing the public dues from the cultivators, was to farm out the lands for a stipulated rent, in portions containing a whole pergunnah, or in less divisions, instead of letting out the lands of a whole Circar or province to one individual, as was before the practice.

By the introduction of these more detailed methods of collecting the territorial revenues, the abuses and irregularities which had been practised by the renters under the old system, were, to a certain extent, removed, and the situation of the ryots proportionably ameliorated; while a considerable increase of revenue appears to have been derived, which partly arose from the resumption of lands which had been granted by the sole authority of renters, usurped under their management, or enjoyed by persons for the performance of services, which were considered to have become useless. The want, however, of an adequate knowledge of the country languages, necessarily rendered it impracticable for the Company's servants, then employed in the Havellies, if otherwise qualified, to enter into those enquiries, and to collect that information, respecting the affairs of the districts committed to their charge, upon which alone any regular or beneficial system of internal arrangement could be founded. It is stated on this subject, by Mr. White, in his Minute on the 25th March 1793, already referred to by the Committee,

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internal arrangement could be founded. It is stated on this subject, by Mr. White, in his

Minute on the 25th March 1793, already referred to by the Committee,



"ments, is as cruelly destructive of the morals of individuals, as it is ruinous to the interests of the Company."

The Madras Government were induced to call the attention of the Court of Directors to the Proceedings of the Board of Revenue, respecting the proposed change in the form of local administration in the ancient territories of the Company, in a letter dated the 9th of May 1793, in which, after referring to those proceedings, they express themselves as follows: "On reviewing the system of administration for the Revenue Department we cannot help being forcibly struck with the defects subsisting, in the subordinate or executive parts. The Board of Revenue at the presidency, is very properly confined to the single duty of superintending and regulating the details; but in the subordinate departments, we find various mixed and incompatible duties. Your Chiefs and Councils in the Circars, are both superintending and executive officers. In their former character, they direct the civil, commercial and revenue concerns of the Company within their respective districts; in their latter character, they act as Collectors, settling and receiving revenue, and performing such other duties of detail, as their stationary situations would permit. It is easy to perceive that these establishments, are not calculated to reach the objects of an executive authority. The business of a Collector requires, among other essential qualifications, great intelligence and activity; to execute his orders with the necessary despatch, he must be totally unfettered; to execute them with propriety, he must make himself acquainted with the languages, dispositions and circumstances of the people; the various descriptions of landed tenures; the sources from which the public revenues are drawn, and the means by which they may be most effectually secured and improved. If his attention be dissipated by other employments, or his motions restrained by useless forms, he can never attain this knowledge; and without it, the warmest zeal and the best intentions will succeed, but in a very limited degree.

"It has been urged, we believe, in favour of the establishment of Chiefships, that their constitution gives them a degree of power and respectability, which may be useful in curbing the independence, and subduing the refractory spirit of the zemindars. But as far as we are able to determine, no such effect has been produced by their exertions. It is now near thirty years since the Company became possessed of the Circars; and at this moment, their influence is very little, if at all better established, than it was the first day. The zemindars still keep the same troops, and exercise the same authority, within their respective districts. The oppressions they commit are, we believe, in no degree abated; and their engagements to the Company are as ill performed, as they have been at any period.

"Judging then from the trials of experience, as well as from the principle itself, we do not hesitate to offer it as our opinion, that the establishment of Chiefs and Councils should be abolished; and that the Northern Circars, like every other part of your possessions, should be divided into Collectorships, and the administration of the whole conducted, exactly upon the same plan.

"This reform must necessarily be accompanied by another, which has been long wished, but never yet attempted; we mean, an entire reduction of the military power and independance of the zemindars; whose condition at present, is utterly incompatible with all views of improvement, under any system.

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"Your honourable Court, justly aware of the expediency of such a measure, has repeatedly given orders that the zemindars should be required to surrender their forts, and dismiss their armed followers; and such requisitions have, in a variety of instances, been made; but as your servants were unwilling to take upon themselves the responsibility of any attempt to enforce obedience, no vigorous efforts were ever tried for that purpose, and of course the object remains still to be accomplished.

"We think this point, however, of so much importance, that we take the liberty of suggesting, whether it might not be advisable to authorize your administration, at once to complete the reform, with the concurrence of the Governor-General in Council, and under such other precautions, with respect to time and arrangement, as may appear to him necessary.

"There is nothing in the proposed measure, which is inconsistent with the just rights of the zemindars; and we cannot suppose therefore that any formidable resistance will be made to it; but admitting that the attempt should even produce some temporary inconvenience and loss of revenue, these are small considerations, compared with the benefit of establishing an authority, which will enable you to protect the inhabitants, and to cultivate the prosperity of so valuable and extensive a part of your possessions."

In the following year, Lord Hobart succeeded Sir Charles Oakley in the Government of Fort St. George. One of the first objects which engaged his lordship's attention, was the state of the Circars, to which it had been especially called by the disturbed condition of the Vizagapatam district, occasioned by the contumacious conduct of the zemindar of Vizianagrum, and which, at that time, required an energy of proceeding on the part of Government, and knowledge of its real situation, incompatible with the existing system of administering the affairs of those provinces. On the proposition of his lordship, the Government of Fort St. George therefore, without waiting the result of the reference they made, in the preceding year, to the Court of Directors, but having previously obtained the sanction of the Governor-General in Council to the measure; abolished the Chiefs and Councils, and appointed Collectors in their stead, to the management of the country; who were declared subject to the authority of the Board of Revenue, in the same manner as the Collectors in the other part of the Company's possessions on the Coast, then consisting of the Jaghire, the lands round Cuddalore, and the territory but recently acquired, of Baramahl and Dindignl. The Chief and Council at Ganjam had already been discontinued in 1790, and a resident with two assistants appointed in their place. When this change was made in the internal Government of the Circars, a proclamation was issued, dated the 10th November 1794, declaratory of the particular objects it had in view. It, in the first place, notified the change of system, and required all zemindars, talookdars, and other land-holders, to pay due obedience to the Collectors, as the regular constituted representatives of the Company. It next proceeded to explain the nature of the information which the Collectors would be expected to furnish, namely, every information relative to the actual state of the country, its population and resources;

Revenue Letters from Fort  
St. George, 23rd Nov. 1794;  
14th February 1765.

President's Minute, 24th Oct.  
1794.

the mode of assessment and collection by the zemindars and other land-holders; the shares of the produce allotted to the inhabitants, and by what means secured to them; the state of the tanks, reservoirs and watercourses; the number of sibbendy or military employed in each district, of which each zemindar was especially required to deliver to the Collector a true and correct statement, and how armed, upon pain of forfeiting their zemindari; all particulars respecting enaums, mocassa and other lands exempt from tax, or paying a reduced rent to the Circar; the number of revenue officers employed; the nature of their respective duties, by whom paid, and whether in money or land; the chokies established, with the rules and rates of customs, and upon what principal assessed and collected. It called upon the zemindars and other land-holders to aid the Collectors in procuring the above particulars of information, warning them that Government was fully resolved to support the authority of the Collectors, and that any person or persons who might be detected in throwing obstacles in their way, or attempting to fabricate or impose upon them false statements or accounts of the public revenue, should be rigorously punished for every such offence. It prescribed, that the Collectors should attend to the general adjustment of all differences and disputes; and they were positively directed to prevent any persons, whether European or native, in the civil, commercial, or military departments, from using any improper influence in purchasing in the bazar or any other place where grain, cattle or provisions of any kind were sold, otherwise than as individuals; and it strictly forbade all persons on pain of the severest displeasure of the Government, from making use of the name of the Company upon any occasion, unless authorized so to do; a practice which under the feeble and imperfect exercise of the superior authority of the Government, had been but too often resorted to by individuals with impunity, and had been attended by consequences, as injurious to the natives, as they were disreputable to the British administration. It declared that no zemindar or land-holder had the right to assume to himself the power of inflicting punishment, extending to death or mutilation; but that in all cases of capital offences, he was required to apprehend the offenders, and to send them, with a statement of their crimes, and every written and personal evidence that could be obtained in proof of their guilt, to the Collector; who was to take charge of the prisoners, to make a regular and due examination and enquiry, and transmit his proceedings to the presidency, for the final decision of the Governor in Council. If further declared, that in establishing a regular system for the management and collection of the revenue, through the medium of Collectors, there was no intention on the part of the Government to deprive the zemindars and land-holders of their just claims; but on the contrary, the change was equally intended to preserve their privileges, and to guard them against undue exactions, as it was to secure the happiness of the people, and the peace, prosperity and improvement of the country; and was to be considered as introductory to a permanent settlement of their jumma or rents, upon a just and equitable principle of assessment. The proclamation concluded by repeating to the zemindars, a communication made to them by Government in the month of November 1786, that the Company's servants were under the most solemn and positive obligations, not to accept of money or any valuable thing, as a gift or present from persons paying revenue to the Company.

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Instructions, of a nature correspondent with the terms of this proclamation, were at the same time, given to the Collectors; who had been already furnished with certain regulations for the guidance of such officers, which were framed and adopted in the year 1791. They were also required by these instructions, to make it a part of their duty to attend to the adjustment of all differences and disputes; to ascertain if any, and what prisoners were then kept under restraint by the zemindars, the period of their imprisonment, and on what account confined, and to transmit a list of such, with their remarks, for the information of Government. It was likewise signified to the Collectors, that as every means hitherto devised for securing the due payment of the public revenue from the zemindars, had failed in effect, they were, in order to provide for its more certain realization, to prepare a statement of each zemindar's possessions, divided into as many quotas as there were to be kists; and each quota as near as possible, to the proportionate value of the above distribution; so that in case of non-payment of any one kist a month beyond the fixed period of its having fallen due, that portion of the zemindary mortgaged as security for its payment, should be forthwith assumed, and become Havelly or Government land, for ever; and a proportionate deduction be made from the annual jumma, payable by the zemindar. The Collectors were further instructed, in the event of any lands falling under the immediate management of the Company, or in settling those of the Havellys, not let out on lease, that it was the wish of Government, that the inhabitants should be induced by every reasonable encouragement, to rent their own villages in preference to any other mode of management; and if possible to divide the landed property in the villages into several farms, to be let out to the first and even second class ryots, as the best means of extending individual property, and of securing the improvement and prosperity of the country, by placing the renters more under the immediate protection of Government, and thereby securing them from the many vexations and exactions to which they were necessarily subject, from intermediate renters, and their numerous dependants and servants. The Government were aware, that it would be attended with more labour to the Collector, and that he would perhaps even at first, have the prejudices of the people to encounter; who, either mistrustful of the real object of the system, or fearful of entering into immediate engagements with Government, which they knew must be punctually fulfilled, had hitherto been with difficulty, made sensible of the advantages it held out to them. They trusted, however, that it would be the care of the Collectors to satisfy and remove those prejudices and doubts, by the fullest explanations; by assuring them of the support of Government, and of advances being made to aid the industry of those, who might stand in need of it; and by pointing out to them in the clearest manner, that not an anna beyond their fixed rent would be demanded of them; and that the produce of their labour beyond that sum, would be their own profit; the only security required, being, that of the inhabitants of each village becoming jointly and severally bound, for the rent to Government.

This more detailed principle of revenue collection and management, here recommended to the Collectors of the Northern Circars, of letting out the lands of a village to the first and even second class of ryots in separate allotments, appears to have been for the first time

adopted in the Baramahl country, constituting a part of the possessions under the Madras Presidency, obtained in the year 1792, and was there introduced by Captain Read, the able and experienced person placed in charge of that division of territory; and whose success suggested the extension of the same system to the Northern Circars, where the lands were under the immediate management of the Company's servants.

In the following year the Court of Directors replied to the reference made to them in 1793, on the subject of the Northern Circars, by authorizing the adoption of those measures for correcting the defects of the internal administration therein, and as inseparably connected with those measures, a reduction of the military force of the zemindars; the former of which, as your Committee have explained, had already been adopted, and the latter of which had been put in a train of accomplishment. The Court on this occasion, observed, that "the only thing which they could rely with certainty, was, that under the existing system, no hope could be entertained of any amendment; that they were sensible with the Madras Presidency, that any effectual plan for reforming the revenue system, must necessarily be accompanied with the entire reduction of the military power and independence of the zemindars; that hitherto, clemency and forbearance seemed to have encouraged the perpetration of crimes, and a spirit of revolt against the authority of the Company; that they were convinced of the impolicy of any longer receding from their just demands, from an apprehension of danger in the prosecution of them; that sensible as they were, of the accumulated evils which had arisen from any other military force than that under the immediate authority of the Company being maintained in the Circars, they authorized the Madras Presidency, in concurrence with the Governor-General and Council, and under such precautions with respect to time and arrangement, as might appear to them necessary, to take effectual measures for accomplishing its entire reduction."

Although this change of internal Government in the Northern Circars, which was effected in the year 1794, followed up, as it soon after was, and as will be presently explained, by the decisive line of conduct pursued during the administration of Lord Hobart, with respect to the great zemindar Vizieram Rauze, appears, in a great degree, to have broken that spirit of independence and refractoriness among the zemindars, which any pretence would call into action, and which it was of the first importance to the interest of the Company to extinguish; yet it can only be considered to have opened the way for the introduction of a settled Government: for, except in the instance of the zemindar above alluded to, it does not appear that any decisive measures were taken to oblige the great land-holders to reduce their military retainers. Stipulations were indeed made in the cowles, or leases, granted to the zemindars, for a limitation of the number of armed people maintained by them; but they proved nugatory in their effect.

The settlements in the zemindary lands, continued to be formed much on the principles which were formerly practised, except in those situated in the southern division of Cicacole. The Committee have already alluded to the extinction of the dangerous influence and power of the principal zemindar of that division; who had opposed arms to the authority of Government. On that occasion, his son was appointed

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to the zemindary, on a lease for three years, which expired on the 12th July 1799, and under which a considerable increase of revenue was stipulated for; and all the hill zemindars found in confinement, were restored to the lands of which they had been unjustly deprived by the Vizianagram family, on leases of a similar description. The settlements were afterwards made with the zemindars of the division, from year to year, except in the cases of the zemindars of Jeypoor and Belgaum, whose rents had been fixed in perpetuity.

The general plan adopted by the Collectors in the Havelies, was, to form their settlements with the head inhabitants, for the whole of their respective villages, who sub-rented every field; and arranged with each cultivator for the rent he was to pay; or, as was most agreeable to the usage of the country, left it to the community of the village, to settle among themselves the amount of their respective rents; the inhabitants in this case, becoming jointly and severally responsible for the aggregate demand upon the village. This mode of renting out the villages singly, had been strongly recommended to the Collectors on their first being appointed to the Havelies in 1787; but various difficulties prevented them from carrying it into effect at that period.

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These village settlements were formed on the produce; that is, the share of the produce which belonged to Government was commuted for a money payment, regulated with reference to the market price of grain, or, with reference to its price, on the average of a certain number of years. This was called a *Grain rent*. The settlements here referred to, were nevertheless of a very imperfect kind. They were not founded on a survey of the lands, nor does it appear that the renters granted pottahs to the ryots, or that any other systematic precautions were attended to, for preventing the head inhabitants from oppressing the inferior cultivators, by defining the payments they were to make to the renters; or for gaining a particular insight into the rights and privileges of the ryots; or for ascertaining the real dues of the Government, to which only, the renter was entitled. The Collectors appear to have left the minutæ of revenue investigation to their native Dewans and dubashes, as was the practice of the provincial Chiefs and Councils; for the acquirement of the native languages was still a pursuit to which but few of the Company's servants had applied themselves. The first encouragement held out to the study of the native languages, was confined to the Persian, and consisted in the offer of a reward of five hundred pagodas to those who should attain a knowledge of it; but the advance of money to a teacher, absorbing nearly one-half of his yearly salary, proved inconvenient to the young servants; and the expense necessarily incurred in the acquisition, was not reimbursed by the reward offered, even in the very few instances in which it was bestowed. In the year 1791, it was therefore resolved to allow such of the junior servants as might be disposed to learn the Persian, Mahratta, Gentoo or Telinga, and Malabar tongues, to draw a monthly allowance for a moonshee to instruct them; and it was, at the same time, notified to them, that their indulgence and attainments would be properly noticed, and that all promotion in the revenue and other lines of the public service, would be made with a particular regard to such attainments and qualifications. The experience, however,

Revenue Letter to Fort St. George, 21st January 1791.

as might be disposed to learn the Persian, Mahratta, Gentoo or Telinga, and Malabar tongues, to draw a monthly allowance for a moonshee to instruct them; and it was, at the same time, notified to them, that their indulgence and attainments would be properly noticed, and that all promotion in the revenue and other lines of the public service, would be made with a particular regard to such attainments and qualifications. The experience, however,

of five years, evinced the insufficiency of this plan; for it was found, that but few who received the language money, were able to transact business without the intervention of a native. The Moonshee

Public Letter from Fort St. George, 23rd February 1796. allowances were discontinued; and the measure was adopted, of granting handsome rewards of not less than 1,000 pagodas to such of the Company's servants, who could pass a fair examination before a committee at the presidency. A resolution had

Revenue Letter from Fort St. George, 14th Oct. 1794. previously been passed in the year 1794, that on the expiration of two years from the 1st

of January 1796, no Company's servant should be considered eligible to the office of Collector, unless he should have made a proficiency in some one or other of the country languages; and to give greater effect to this regulation, the Court of Directors, in the year 1797, gave directions, that in failure of meeting, in the civil department of the service, with persons qualified in the above respect as Collectors or assistants, a selection was to be made from the military list, of persons so qualified for those situations. The grant of this discretionary power appears to have been suggested by the ability and success of several military officers, who were then, and had been for some years, employed in conducting and settling the revenues, in the

Revenue Letter to Fort St. George, 4th October 1797. new possessions of the Company obtained in 1792. Though the pecuniary remuneration and other incitements which were held out

to the civil service, to acquire a knowledge of the languages, appear, in some cases, to have been productive of the best consequences; yet it was not for several years, that the desired effect was experienced on the writers in general; for in 1799, a circular notification appears to have been sent to the Collectors of districts by Government, signifying, that "having great reason to be dissatisfied with the general want of "industry in the junior part of the civil service, and particularly with "their inattention to the study of the native languages, which were "essential to the faithful discharge of their duty;"—they directed that each Collector should make quarterly reports of the industry of each of his assistants, and of the progress made by them, in the country languages. The Collectors were further informed, that they were to make it their particular care to give constant employment to their assistants, in such manner as they might judge most for the public advantage; and they were strictly enjoined and held responsible for instructing them in every branch of revenue duty, and the local usages of the districts connected therewith. The Government, at the same time, declared that "they were willing to "hope that a generous spirit of emulation and a sense of public character, would stimulate them to an efficient discharge of their duty; but "that should they prove indolent or ignorant, they were to be removed." And that it was their unalterable determination, "not to promote any "gentleman in the Revenue Department, unless he should possess a competent knowledge of the administration of the revenue and of the country languages." It was about this period also, that the College at Calcutta was established, to which the writers at Fort St. George were sent. These measures, a vigilant attention on the part of the Board of Revenue to the due observance by the Collectors of the orders they have received from Government, respecting their assistants, and the rewards afforded for the encouragement of the native languages, had visibly a very bene-

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social operation on the junior part of the service, as appears from a report of the Board of Revenue, made to the Government, on that subject, in the beginning of the year 1802. But a very small proportion of those who had by their abilities and attainments thus distinguished themselves, were or could be promoted to the principal charge of districts in the Northern Circars at that period; since the actual possession of those offices by senior servants, and the provisions of the Act of Parliament, regulating the allowances of the service, restrained the Government from selecting the junior servants of the Company, except under very extraordinary circumstances of merit, or of local succession.

General Report of Revenue Board, 1st January 1802.

These circumstances will account for the little progress made subsequent to the abolition of the provincial Boards in the Circars, in dividing the landed property in the village into several farms, to be let out to the first and even second class of ryots, which, as your Committee have shown, was pointed out to the Collectors of the Northern Circars, in the instructions issued to them in 1794, as the best means of extending individual property, and of securing the improvement and prosperity of the districts. During this latter period, the revenues were collected with greater regularity; and some further regulations were made, for introducing a partial reform of the abuses in regard to the sayer duties.

It appears to your Committee, that from the time when the intermediate agency of Hussein Ali Cawn was discontinued in the Northern Circars, and provincial Councils were established, and until the country was assessed in perpetuity between the years 1802 and 1804, there was no fixed principle of revenue managements; the mode varying according to accidental circumstances; sometimes conducted agreeably to the sentiments of the existing Government or Board of Revenue, both subject to a frequent fluctuation of members; at other times, the local authorities left them no option or choice, having, under various pretences, delay the transmission of the necessary information, till the season had been too far advanced to allow of further delay, without the risk of an immediate loss of revenue; which reduced the Revenue Board to the alternative either of incurring that risk, or of yielding to the recommendation of the Chiefs and Councils, or Collectors; and rather than subject themselves to the former, the latter had been resorted to. It appears also, that the conduct of the zemindars and renters had thrown a constraint on the measures of the Board; it being the practice with them, which was generally successful, to withhold their periodical payments at the close of their leases or settlement, in order to induce the Government to renew them, on the condition of discharging the arrears thus occasioned; but in the latter years, from experience of the fallacy of this mode of settlement, the Government were compelled to dispossess the defaulter of the lands in his occupation, even though at the apparent sacrifice of a long continued balance.

It appears also, that remissions of rent were constantly demanded, from some cause or other: that if they were not granted, and the stipulated payments were withheld, the balance was added to the future jumma or settled rent of the zemindar. But in cases so hopeless as to induce the assumption of the zemindary, an immediate loss of revenue necessarily ensued; for every resource in the country, was usually drained before it was sequestered, and not unfrequently the revenue of the current year anticipated. The Collector, therefore, suc-

ceeding to the charge of the districts, could only be expected to collect what might remain due from the inhabitants on the growing crops : for, in no instance, did the party dispossessed, render up any property in discharge of his arrears ; and all attempts to discover it, proved fruitless. The hope of recovering balances, especially those of long standing, from the collections, exceeding the annual jumma and allowance for the zemindar, was generally found delusive ; especially when there was a want of energy and exertion in those employed in the district. Of this, the large amount appearing on the books as desperate, at the time of permanently settling the lands, was a strong confirmation.

Your Committee also find that, in some instances, it was the custom to take security for the payment of the Company's demands. In these cases, the securities became the managers of the country, collected the revenues, and exercised all the authority of zemindar or renter ; while the latter, used all the influence they possessed, as principals, to make private collections.

There were also other causes, which concurred to delay the benefits of the system introduced by Lord Hobart in 1794, into the Northern Circars. These were the frequent changes of Collectors ; the too general want of that local vigilance and knowledge of revenue concerns, upon which the success of every system of internal Government must depend ; and the great misconduct of some of the Collectors. Many of them, represented that they had experienced great obstacles in obtaining correct statements of the revenue, through the intrigues of the native servants, and their combinations with zemindars and landholders, to falsify accounts : others, are stated to have pleaded the unsettled state of the country, the attention required for the introduction of village rents, the variety of detail connected with the collection of the revenue, including the customs, attending to the condition and repair of tanks, and the adjustment of complaints and disputes among the inhabitants.

It must, however, be allowed, that since the abolition of the provincial Councils, a considerable improvement had taken place in the general character and efficiency of the Revenue Department of the service. By the arrangements then made, a new sentiment appears to have been excited in the individuals belonging to it, which may in a great degree, be attributed to the Collectors having been taught to look for reward to avowed salaries, instead of remunerating themselves by unauthorized emoluments, or those commercial speculations, which, besides withdrawing their attention from the immediate objects of their public duty, and rendering them a secondary consideration, not unfrequently placed the pecuniary interests of the Company's servants, and of those whom they were appointed to govern directly at variance. To Lord Hobart it is owing that a new impulse was infused into the service. During the Government of his successor, Lord Clive, the same careful attention was continued to the merits and qualifications of those selected, either for conducting the important duties of the Board of Revenue, or for administering under their control the revenues in the interior of the country. Such as were found to have corruptly abused the power with which they were entrusted, were disgraced and punished, whilst those who had upheld the authority of the Company, and had adhered to the obligations of honour and of law, were distinguished by the approbation of Government, and pointed out to the protection of the Court of Directors. This wise and liberal policy, appears to have given birth to a better order of things ; and to have established throughout

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the service an honourable feeling of public virtue and of laudable ambition.

Such was the state of the Northern Circars, when the system of internal administration, already established in the ancient territories under the Bengal Government, was introduced into these districts.

The Jaghire.

Your Committee will next report on the Jaghire, which surrounds the presidency of Fort St. George; and which is, of the Company's ancient possessions, next in point of importance to the Northern Circars.

The Jaghire appears to have been obtained in the years 1750 and 1763, from the Nabob of Arcot, in return for the services rendered him and his father, by the Company.

It was rented to the Nabob on renewed leases, principally from year to year, until a short time before the war in 1780, when the presidency of Fort St. George took the management of it, into their own hands.

The Committee of Secrecy appointed in 1782, were, among other things, led to examine into the history of letting out the Jaghire to the Nabob; and in their second Report to the House, will be found a particular account of the circumstances, under which this territory had been so long left in his possession; of the different leases entered into with him; and of the correspondence which took place, between the Governments abroad and at home, on this subject.

The Jaghire was twice invaded by Hyder Alli; in 1768, and in the war of 1780, when he entered it with fire and sword. On the termination of the latter war, in 1784, hardly any other signs were left in many parts of the country of its having been inhabited by human beings, than the bones of the bodies that had been massacred, or the naked walls of the houses, choultries, and temples, which had been burnt. To the havoc of war, succeeded the affliction of famine; and the emigrations arising from these successive calamities, nearly depopulated the district.

The system of management in the Jaghire, while it was rented by the Nabob, was of the same oppressive and unjust character, which marked the administration of affairs in his own territory the Carnatic. It exhibited throughout a scene of boundless exaction and rapacity, on the part of the Government and its officers; of evasion, on that of the inhabitants; or of collusion between them, and the public servants; while the revenue diminished every year with the cultivation. The husbandman was entitled to a certain standard share of the crop, but a considerable proportion of it was extorted from him under the varied devices of *usual assessment*, *fixed assessment*, and *additional assessment*, *darbar-keharch*, and by private contributions levied by the revenue officers, for their own use. When the Court of Directors issued instructions in the year 1775, to the presidency of Fort St. George to appoint a Committee of Circuit to investigate the state of the Northern Circars; they directed, in the same instructions, that such Committee should extend its enquiries to the Jaghire, stating that many considerations induced them to keep that territory in the Company's immediate possession: that, unless the Nabob agreed to such arrangements as the Company deemed necessary for mutual advantage

they would no longer consent to his renting the Jaghire; and that the Committee of Circuit should have full liberty to explore the country, so as to ascertain its real produce and revenue, in the manner described in the instructions respecting the Northern Circars. On the appointment of that Committee, it was proposed by the Governor, that it should first proceed to the Jaghire; but this proposition was overruled. The Committee, as has been stated in a former part of this Report, was abolished in 1778; and, when it was revived in 1783; it was not required to report on the Jaghire. During the time it was held by the Nabob, Mr. Barnard was employed in making a survey of the lands, which he completed in 1776. This survey may be considered to have thrown much more light on a very intricate subject of investigation, than a first attempt could be expected to afford, under similar circumstances; and it was highly creditable to the industry of Mr. Barnard. He possessed no authority in the districts, to aid him in the prosecution of his enquiries; difficulties were thrown in his way, by the Nabob; and the only sources of intelligence to which he could resort, were the statements of the Curnums and inhabitants; which were of course, fabricated to serve their own views. The survey was in fact undertaken with a view, rather of forming some tolerable idea of the value of the country, than of ascertaining with precision, affairs of revenue detail.

On the assumption of the Jaghire by the Company's Government, it was placed under the charge of the Committee of assigned revenue, which was appointed on the breaking out of the war of 1780, to manage the Nabob's possessions in the Carnatic.\* This Committee, in 1783, let out the country in fourteen large farms on leases of nine years, at increasing rents. In the following year, a Company's servant was appointed at the instance of the Committee of assigned revenue, as resident in the Jaghire, in order to see that the several stipulations contained in the cowles or leases, were put into execution; and, on the dissolution of the Committee in 1786, the general charge and control of affairs

\* Letter from Fort St. George, 5th June 1784.

Revenue Letter from Fort St. George, 12th Jan. 1786.

Revenue Letter From Fort St. George, 14th Oct. 1786.

Revenue Cons.. 28th July 1789.

was confided to a superintendent with a clerk, being also a Company's servant, the resident still continuing to discharge the duty formerly allotted to him. The districts were soon afterwards placed under the sole charge of the superintendent. In 1788, the Jaghire was formed into two divisions, and each placed under a Collector; and, in the following year, it was divided into three Collectorships, and the office of superintendent was abolished. At this time, the renters, with a few exceptions, had repeatedly failed in their payments under the leases for nine years. Their estates were sequestered; and several of them, put into confinement.

From 1783, when the leases were granted, to 1789, the net receipts into the treasury had not, on an average, exceeded one-fourth of the sum at which they were valued in the grants of the Nabob. The districts were let by the Collectors, appointed in 1788, to the inhabitants, in smaller portions than formerly, on leases for three years.

In 1790, the Jaghire was formed into two Collectorships, called northern and southern; and the settlements yielded a considerable increase of revenue for the years 1791-2 beyond that of the preced-

Revenue Proceedings, 31st August 1790.

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Revenue Cons. 23th July

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Revenue Proceedings, 31st August 1790.

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ing year's settlement. The amount at which it was rented, was however much below its former value.

In 1793, assistants were appointed to the Collectors; and in November 1794, the country was placed under the management of Mr. Lionel Place. Revenue Letter from Fort St. George, 9th October 1793.

From the time the Jaghire was taken out of the hands of the Nabob, until the administration of its affairs by Mr. Place, very little had been done for improving its condition; nor had any steps been taken with the exception of Mr. Barnard's survey, for obtaining any real information of its concerns.

The renters to whom it was farmed in 1783, were men of very low origin, needy, and ignorant of the business in which they had engaged. When the Committee of assigned revenue received proposals for renting it, they were not possessed of any

Revenue Proceedings, of 30th September 1786, and 24th Aug. 1786.

lights or materials that could properly guide their judgment, in fixing the rents. After, therefore, rejecting such offers as appeared extravagantly high, they were under the necessity of accepting those of such bidders, whose proposals were equal to the supposed value of the lands. The extreme necessities of Government obliged them also, on renting out the Jaghire, to call upon the lessees to deposit sums of money in the treasury, by way of advance, on account of their rents, which, in addition to the supplies, which they were under the necessity of raising for the relief of the inhabitants, and for the cultivation of the country, threw many of them into great distress, at the very commencement of their engagements; and being wholly unversed in the intricacy of revenue affairs, they were lost in confusion; because, subject to all the impositions which the experienced artifice of the inhabitants could put upon them.

These evils appear to have been much augmented by the extension of a species of influence over the renters, which the Committee have had occasion to notice as existing in the Northern Circars, which had long produced its mischievous effects in the provinces of the Carnatic and Tanjore, then under Native rulers, but which appears to have had a much more active operation in the Jaghire, under the administration of the Company, than while it was leased out to the Nabob.

The calamities of the war of 1780, occasioned the resort of almost the whole surviving population of the Jaghire to Madras, and induced many of the inhabitants to dispose of their interest in the land, for perhaps a month's subsistence, and often less. When peace was restored, the same inhabitants were allowed to cultivate the lands they had thus sold, on the condition of the most unqualified dependance on the purchasers. These purchasers, were the dubashes or their agents; and under this denomination, was included the principal domestic in the service of an European. Through the means of these relations, they continued to retain the property which they had acquired in the village; and by the pretended importance which they were enabled to assume, through their intercourse with Europeans, they kept the inhabitants in complete subjection. Some individuals, the most intriguing and aspiring of the dubashes, attempted to set themselves, in the place of the Nabob. They found means to introduce their own Aumildars, and other servants, into the management of the country; fomented quarrels between the inhabitants and the renters; and thus established an authority, far more effectual, than that of the Government of Madras.

After a little time, these quarrels subsided, or at least, reached not the ears of Government; whose principles were so little known, or so easily misrepresented to the inhabitants, that their complaints were addressed to the dubashes themselves, who became the arbiters of all disputes.

Towards establishing their authority, the dubashes thought it necessary to give way to the pretensions of the inhabitants, regarding their share of the crops; as any thing like an enquiry into their rights, would have defeated their project of supplanting the power of Government, and thereby making the Jaghire a property to themselves. This gave rise to various animosities among the inhabitants. One man advanced pretensions for himself, and precluded the rest; property having been once thrown into confusion, was easily invaded. In this state of things, the dubash was pampered by both parties. His cows were sent to feed and fatten at the expense of his clients, and their carts and servants employed in his service, for whatever purposes he pleased, his favour being the only return expected.

The underling dubashes played the same part, on a lesser scale; so that, when the Company's civil servants were sent to the management of the Jaghire, the junto had become so formidable, that no one would venture to provoke its wrath. In the progress of this odious system, the former leaders of the inhabitants, in a great measure, lost their influence, or maintained it only, by showing a deference to a set of upstart dubashes, who but the other day were subservient to them; for many of them had risen from being common ryots. Nothing could be more irksome to the headmen of yillages, than this humiliation; but it was impossible in such a state of things, they could resume their proper place in society.

The general description, which your Committee have here given of the dubash influence in the Jaghire, is taken from the reports of the Collector; in which it is particularly developed, in all its baneful tendencies and effects: As long as it existed, a powerful obstacle presented itself to any effectual measures being adopted by the Company's servants, for placing the revenue management of the country, on a proper footing.

It was an evil to eradicate which, both in that district, and in the Carnatic, formed a leading object of the administration of Lord Hobart. On the appointment of Mr. Place to the Collectorship of the Jaghire, his particular attention was therefore called to the necessity of accomplishing so salutary a purpose, in that portion of territory. His efforts, accompanied as they were, by a vigor and firmness of proceeding which could alone ensure them any success, appear to have had the effect of liberating the inhabitants from the power of a faction, whose views and machinations were alike hostile to their welfare, and the general prosperity of the country.

During the administration of Mr. Place, which continued till 1798, his attention was particularly directed to its internal improvement, to an investigation of the land-revenues, to the discovery of abuses in the collection and management of them; and to acquirement of information respecting

Reports of Collector; dated  
30th September 1795.  
6th October —  
6th June 1799.

the situation, the rights and privileges of the ryots. In the neglected and confused state in which the country had long been, the revenue accounts and other documents, of which the Collector could avail himself, afforded him but little information: With respect to the for-

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mer, they were by no means, regularly kept up; and where they were to be met with, they were found to be mere fabrications, intended to conceal the peculations and irregular practices, as well of the accountants themselves, as of those employed in the collections. The services of the canongoes were discontinued by the Nabob; but they were allowed to enjoy their emoluments unimpaired. As to the Curnums or village officers of record, many of them had been obliged to mortgage their lands before the war in 1780, in order to retrieve their distresses, and to seek other means of livelihood. They had a short time returned to their villages, when Mr. Place was appointed Collector; others, from misfortunes and penury, were compelled to seek relief among the ryots, on whom they became so dependant, as to prevent them from asserting, if they were disposed, the privileges of their office, or of representing the abuses that were going on. Those who still retained the authority in the villages abused their trusts, in every way that could serve their private views, or promote those of their superiors in the districts.

The measures adopted by the Collector, with respect to the different descriptions of offices here enumerated, were as follows:—He abolished altogether the office of canongoe, and instituted in its stead, a department of record and account, consisting of a *Sheristadar* and a suitable establishment of Gomastahs, to act in the pergunnahs or districts; their duties being exactly the same as those which attached to the former offices, whose privileges were converted into a fund for defraying the expenses of the new establishment, which was placed under the immediate control of the Collector, and the individuals belonging to it, rendered liable to dismissal for improper conduct or neglect of duty. He also restored to its original efficiency, the office of Curnum, by obliging the creditors of those whose lands were mortgaged, but who had recently returned to their villages, to come to a reasonable settlement, and re-establishing them in their perquisites, as well as those who, through their poverty and dependence on the ryots, had been unable to discharge their duty; and at the same time, removing those who had wilfully neglected, or corruptly violated it. The office of desmook he altogether did away.

The obvious expediency of availing himself of the services of the head inhabitants, in forwarding the business of agriculture, and in aiding in the settlement and realization of the revenues, within their respective boundaries, induced Mr. Place to put them on their original footing as Collectors, acting under his servants employed in making collections in each district.

There was also in the Jaghire, a description of persons called *Nautwars*; who are represented to have been of ancient standing, and who were the headmen of larger subdivisions, including a circle of village, the cultivation of which, they superintended on the part of Government. They were not confined to the Jaghire, but were to be found in most parts of the Carnatic; though their services do not appear to have been continued, when that territory was annexed to the British Government. Their dignity and reputed wealth, rendered them an early object of the Nabob's rapacity; who had either dismissed them, curtailed their privileges, or deprived them of such privileges altogether; occasionally restoring or removing them, as they furthered or resisted his views. The precariousness of the tenure, therefore, by which they held their office, was the means of

destroying its utility, and it degenerated into an instrument of oppression. Impatient as they were under the dominion of the dubashes, which had reduced them to the level of common ryots, and eager to be emancipated from it, they evinced to Mr. Place a disposition to return to their duty. They were accordingly restored to their former footing, and again called into action, under such restraints as were best calculated to prevent the abuse of their authority.

By the aid of the Curnums, Potails and Nautwars, of district Collectors and accountants, and of the persons immediately employed about himself, over all of whom he exercised a strict inspection and control; and by such other means as suggested themselves to the Collector, in the close and consistent intercourse he kept up with the inhabitants in the different parts of the country; he succeeded in obtaining a statistical knowledge of the Jaghire, far more accurate, and far more minute, than had ever been afforded, with respect to any part of the Company's old possessions.

The cultivators of the land appear to have consisted of two descriptions, namely, *Meerassadars*, and *Pyacarries* or *Paracoodies*.

When the Jaghire came under the Company's management in 1780, great difficulties were experienced in laying down a rule for the division of the crops, each party claiming to himself the largest shares, which he had at any time, enjoyed; which led to much dispute between the renters and the ryots; and as a reference could not be had to those documents of account, which would have cleared up those points, the inhabitants were allowed to recur to the *mamool warum*, as it was called, or customary division; settling among themselves, in what it consisted. It was reducible to no fixed rules; but every year varied, according to the interested purposes of one or the other. A new mode of apportioning and regulating the shares, was accordingly introduced by Mr. Place, in lieu of the *mamool warum*, as being more equal and just. It was founded on the principle which formerly obtained over the greater part of the peninsula, before additional assessments had been added to the public demand, of an equal division of the crop, taking one description of produce with another. The dry grain and horticultural produce had always been assessed, as in other parts of the country, at a fixed money rent, and continued to be so.

Besides their meerasse lands, these cultivators enjoyed a certain portion of prescriptive registered lands, wholly exempt from any Government tax or rent. It appears also, that the Meerassadars enjoyed certain russiaoms or marahs, from the produce of the other lands cultivated by Pyacarries.

The Pyacarries, who are termed strangers by the Meerassadars, are those who were called in by the latter to cultivate such lands belonging to them, as they did not choose to cultivate themselves. Some of these, appears to have had a sort of life-estate in the meerasse lands they cultivated. They were called resident Pyacarries; and they received no more than 45 per cent. of the produce. There was another description of Pyacarry, who not being permanently fixed in any village, sometimes cultivated in one, and sometimes in another. He was a kind of sojourning husbandman, who generally cultivated, from year to year. Having only a temporary interest in the lands he occupied, and generally having meerasse lands of his own in the adjoining village, the cultivation of which, he was necessarily obliged to commit to other persons; he was allowed five per cent.

The Jaghiro.

circumstances. The next two settlements in the Jaghiro were also on the principle of village rents; the last of which, was left for the successor of Mr. Place to complete.

The revenue derived from the Jaghiro, during the four years it was under the management of Mr. Place, was far greater than had ever been received from it, since it had been granted by the Nabob.

It appears, that annual village settlements, on a still more accurate estimate of the produce, continued to be successfully made, until the lands were permanently assessed in 1802-3.

The administration of justice, both Civil and Criminal, was left in the hands of the Amildars and renters, during the continuance of the Jaghiro in the hands of the Nabob; but without any defined jurisdiction or authority, or any fixed rules to guide them. When it came under the management of the Company, the revenue servants in charge of the country, settled such disputes as were brought before them, more particularly since the adoption of the Regulations for the guidance of the Collectors, which were passed in 1791. They either decided the matter themselves, or if any difficulty occurred, or if it related to the rules of caste, it was referred to arbitrators, named by both parties. The Committee, under the preceding head of this report, have adverted to the impediment which existed, on the score of legal competency, to the establishment of judicial Courts in the territories under the Madras Government. Though the idea was in consequence abandoned, of establishing any such, in the Northern Circars, until that impediment should be removed, by an express legislative authority; it nevertheless appears, that with regard

Letter to Fort St. George, dated 8th July 1785.

Revenue Letter from Fort St. George, dated 12th January 1786.

Revenue Letter to Fort St. George, dated 20th August 1788.

Revenue Letter from Fort St. George, 6th October 1792.

to the Jaghiro, instructions were sent out to Fort St. George, in 1785, to suggest a plan for the administration of justice; and that in the beginning of the following year, before those instructions could have been taken into consideration by the Government, a scheme for instituting a civil and criminal Court in that portion of territory, which had been recommended by the Committee of assigned revenue, and formed on the principles of the Bengal Regulations of 1772 and 1781, was transmitted to England. In the year 1788, it received the sanction of the Court of Directors, and was ordered to be carried into effect. But an interruption to any progress in the adoption of that arrangement, was occasioned by the difficulty of finding natives of independence and character, to officiate as judges, by the breaking out of the war with Tippoo Sultan, and, not improbably, by the objections which had been urged by the Collectors, against the introduction into their districts, at that time, of any authority independent of their own, as calculated to impede the realization of the revenues. On the termination of hostilities in 1792, the proposed regulations were again brought under consideration, and instructions were issued to the Board of Revenue, to adapt them to the Bengal Regulations, as revised in 1787; with an intention to adopt them in the districts, then recently acquired from Tippoo Saheb, as well as in the Jaghiro. The Regulations, to which they were to be assimilated, vested the offices of Collector, Judge, and Magistrate, in one person. In the latter end of 1792, the Board of Revenue underwent a complete change in its members; so that it devolved upon the new Board, to amend the

Regulations, as had been proposed. Their report on that subject, was made in the following year; and was approved. It has been seen, that about this period, the Bengal Government were engaged in modifying the Regulations, for the administration of justice in those territories, by separating the revenue from the judicial authority; a circumstance which led the Board of Revenue of Fort St. George, to state their reasons, why it was not advisable to apply the same principle to the Jaghire and the Ceded districts. They observed, that the ideas and circumstances of the inhabitants under the Madras Presidency, compared with those of Bengal, exhibited such a striking difference; that, however much they might admire the principle, they must lament the impracticability of adopting, at that time, the proposed regulations of the Bengal Government: that those regulations separated the revenue authority from the judicial: that, independently of the advantages possessed in Bengal, on the first institution of their Adawlut Courts, they had been progressively extended and reconciled to the natives: that the complete subordination, which in those Provinces, might admit of an authority distinct from that of the Collector, did not exist on the Coast; but that, on the contrary, it had been found, that a Collector required every support, to give him the influence necessary to the realization of the revenues; and that they looked forward to a period of greater regularity, when the situation and tenures of the landholders and others, would allow of adopting the humane and liberal plan of Lord Cornwallis. It appears, that the regulations, as preferred by the Board of Revenue, were translated into the Persian and Gentoo languages. The Court of Directors were informed of these preparatory arrangements, in a letter dated the 20th February 1794; in which the Madras Government stated, that they only waited for the Malabar translation to give orders for the institution of the proposed Court of Adawlut. And in a subsequent revenue letter of the 14th February 1795, they stated, that when the final arrangements were made, they would be communicated to the Court. The adoption of the measure appears to have been abandoned, until all doubts should be dissipated, as to the powers of establishing Courts of Justice within the Company's possessions on the Coast, by a parliamentary enactment on that subject: nor were any further steps taken to reform the administration of justice in the Jaghire or Ceded districts, until the introduction of a general system of judicature for the whole territory under Fort St. George.

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The Home Farms, which are situated in the immediate vicinity of the presidency, formerly composed part of the Jaghire. The rights of Government in these lands, had long been neglected. It appears, that a few years past, the Board of Revenue directed their particular attention to them, principally with a view to define the tenures of those, in whose occupation they were, and to ascertain their extent. The unauthorized alienations of a territorial nature, were found to be numerous, and the soil thus obtained, had deprived the Company of their just share of the produce, or of what had been commuted for it, a money payment, under the denomination of quit-rent. Those who held no document from Government, were required to take out a grant, before they could be considered lawful proprietors of the land. The territorial revenue chiefly arises from spots of ground, in the white and black town, and from gardens.

A few months after the date of the Court's letter, Lord Wellesley, the Governor-General, issued instructions to the Madras Government, in consequence of the pecuniary distress of that presidency, (as represented to him during his visit there, on his way to Bengal) to institute an inquiry into the state and condition of all the branches of the public expenditure and resource, in order to effect every just and salutary reduction of the one, and every practicable improvement and augmentation of the other. In these instructions, it was signified to be the wish of the Supreme Government, that, with this reform of the civil establishment at Madras, should be connected the introduction of the same system of revenue and judicature on the Coast, as had been established in Bengal; a measure, which it was thought, no time should be lost in effecting.

Bengal Government to Fort St. George, 6th Aug. 1798.  
Public Letter from Fort St. George, 15th Oct. 1798.

For the purpose of carrying these orders into force, the presidency of Fort St. George, in the month of September following, appointed a Committee for the revision and reform of the establishments of the civil service. To the Commander-in-Chief, it was committed to suggest retrenchments in the Military Department, and to the Board of Revenue, to report on the extension to the Madras territories, of the system of revenue and judicial administration in Bengal.

Madras Government to Revenue Board, 10th Sept. 1798.

The Board of Revenue were furnished with the papers respecting the decennial settlement in Bengal, containing the discussions which took place, as preliminary to the permanent assessment of the lands, and with the regulations prescribing the rules and principles of the system.

General Report Revenue Board, 1st October 1798.

In the latter end of 1799, they delivered in to the Government, an elaborate report on the arrangements necessary for the introduction of the proposed plan of internal Government; comprehending the administration of the revenues, and the administration of justice. It was stated by the Board, in relation to the former branch of this important subject, and to which the Committee here propose to confine themselves, that, strongly impressed as they had been, from experience, with the necessity of some change that should substitute system for that mode of management, which had hitherto rested on temporary expedient; if regard to their own convenience ought to have determined their minds as to the period for recommending this change, it would have been proposed long before; but reflecting, that in a permanent settlement of all the land-revenue, not only the interests of the Company, but those of the land-holders were, in a most important degree, involved by the amount to be assessed on the latter, as it bore a just proportion, or otherwise, to their actual means, they had been induced to enter into a very laborious undertaking, with a view of ascertaining, as nearly as might be practicable, the real resources of the several districts; and, though disappointed in this object, they had at least established, as they conceived, the improbability of arriving at that knowledge which they wished to acquire; inasmuch as their endeavours for that purpose, however they might, in their progress, have produced partial information, and corrected much abuse, had ultimately failed in attaining their

Revenue Board to Government, 21st September 1798.

Government to Revenue Board, 29th September 1798.

Report Revenue Board, 3rd September 1799.



the requisite information in the first instance, and ultimately to carry into effect the wishes of Government. In these instructions are also detailed, the data on which the assessment of the lands was to be founded; and the Collectors were directed to prepare every necessary information, respecting the rights of "the talook-dars, and under-tenantry throughout the different districts, that in confirming the proprietary rights of the zemindars, they might not violate the ascertained rights of other individuals." It does not appear that the local authorities were on this, or on any previous occasion, required to state their opinions on the policy or fitness of the measures, then in contemplation; and in the above mentioned instructions, the attention of the Collectors was called to an order, which had been recently passed by the Madras Government, which stated, that as the public prosperity and welfare absolutely required the introduction of the new system without delay, such of them would be removed, who should be found either incapable or unwilling to execute such orders as they might receive on that subject.

The sentiments of the Supreme Government, on the subject of the report of the Board of Revenue, with which they had been furnished, were transmitted to Fort St. George, in a letter dated the 31st December 1799; and a further communication

Appendix No. 3 to 2nd Report of Select Committee, 1810.

on the same subject, was made by Lord Wellesley to Lord Clive, the Governor at that presidency, dated the 8th January 1800.

On a reference to these documents, it will be found, that the principles on which it had been proposed to assess the lands, received the approbation of the Bengal Government; and authority was given to form a decennial settlement for the districts on those principles, under a conviction entertained that no benefit would arise from a delay in the adoption of them in the Northern Circars, in the expectation of obtaining more accurate statements of their natural resources. This decennial settlement was eventually to be rendered permanent, if approved of by the Court of Directors. The Governor-General in Council, on this occasion, distinctly informed the Madras Government, that the acknowledgment of a proprietary right in the zemindars existing, or those to be created, was not to be allowed in any respect, to affect the rights of the ryots or others, who had hitherto been, in any respect, subject to the authority of the zemindars or other land-holders; nor was it to be construed to preclude Government from passing any laws or regulations, which might occasionally be deemed expedient, for the protection of the rights of the ryots, or of other persons, or for any other purposes, which might be deemed essential to the good Government of the country. The authority thus given to the Madras Presidency, was not confined to the Northern Circars, but extended to the other ancient possessions on the Coast of Coromandel, as well as to the territory since acquired. The

Revenue Letter from Bengal to the Court of Directors, 18th Jan. 1800.

reservation which provided for a reference to the Government at home, previously to the definitive conclusion of an assessment in perpetuity, would appear to have been made, in consequence of a similar clause having been inserted in the original settlement of the land-revenue in Bengal; but on a reconsideration of the subject, the Supreme Government were of opinion that such a restriction would be productive of prejudicial consequences to the public interests; for that unless the assessment (to use

the words of that Government) "was to be made final in the first instance, it was impossible not to suppose that many of the zemindars, with reference to the fluctuating principles on which the settlements of the land-revenues of the Northern Circars had been hitherto made, would entertain doubts of its permanency; and that this impression would necessarily operate to retard the conclusion of the settlement; and would probably affect the terms of it." This observation, they proceeded to state, "applied with greater force to the Havelly lands, which formed a large proportion of the Company's territories on the Coast. These lands (they added) which are now the property of the Company, are to be disposed of at public sale, as estates subject to a fixed revenue: And it is obvious that the value of the estates cannot be estimated, until the amount of the revenue at which they should be assessed in perpetuity, shall have been finally determined; and it cannot be expected that individuals will embark their property in the purchase of these estates, while a possibility shall remain, of the public demand on them being augmented."

\* Lord Wellesley took occasion to address a separate letter on this point, to the Chairman of the Court of Directors; from which it appears, that he had acted on information from Madras, which convinced him of the expediency of the measure on which he had determined.

\* Governor-General to Chairman of Court of Directors, 6th March 1800.

† The Madras Government had, a few months before, apprized the Court of Directors of the receipt of the report from their Revenue Board, and of the transmission of it, to the Supreme Government; as well as of the measure in the meantime adopted, for collecting the necessary materials for permanently settling the lands.

† Revenue Letter from Fort St. George, 22nd January 1800.

‡ In the early part of 1801, the Court of Directors took into consideration the proceedings which had taken place on that subject, in a revenue letter to Fort St. George, dated the 11th February 1801; in which they stated that they had perused with attention the report of the Revenue Board of Fort St. George, and their subsequent instructions to the Collectors; that they approved of their industry and abilities in the investigation and elucidation of the important and complicated subject to which their report related, and particularly of their having availed themselves of the information contained in the Minutes and proceedings of the Marquis Cornwallis and Lord Teignmouth, at the time when a similar arrangement was under the consideration of the Supreme Board at Calcutta: that, upon mature reflection, they had determined to concur in the instructions of the Governor-General, for proceeding, at once, to the permanent assessment of the lands on the Coast; that particular cases might occur, in which the Court might regret that the final correction of error did not remain with him; but that this inconvenience, should it prove one, was much more than counterbalanced by the danger which might accrue to the whole system, if a doubt of its permanency should, in the early stage of its execution, be created in the minds of the natives, with whom these transactions were to be carried on: that two other considerations had operated to produce the decision of the Court on this subject; that, in the first place, the subject was not a new one; that the leading principles of the measure,

‡ Revenue Letter to Fort St. George, 11th Feb. 1801.

had already received the sanction of the Court; that the general principles therefore being recognized, it was only the detail and execution of those principles, which were to be left in the hands of the Madras Presidency; and that detail could, with infinitely more advantage, be conducted on the spot, than by the ablest investigation that could be given to it, at home: that although the Court vested the Madras Government with full power to proceed in the final execution of a permanent arrangement, there were a few general principles of caution, which it was necessary to point out to their attention; that the first which naturally presented itself was, that although the Court would sincerely rejoice to see the measure finally completed, they did not expect that the Government abroad were to proceed in it, with a precipitancy inconsistent with full and accurate investigation; that it should always be borne in mind, that they were concluding a settlement, which good faith, and the honour of Government required, should be held, for ever, sacred and inviolable; that it was a measure, on which was to rest for ever the extent of the Company's interest in the extensive landed property entrusted to the care of the presidency of Fort St. George; that in proportion therefore, as the decision they were to pass, was permanent and irrevocable, in the same proportion, ought their previous enquiry to be accurate, and their information complete:—that in the next place, it behoved them to attend, in a particular manner, to the different situations of landed property, not only of different provinces and districts, but of different estates, in the same province and district; that they would certainly err, if it was supposed to be necessary that whole provinces and districts should be settled with, at the same time; that the information respecting one estate in a district, might be so complete, while that of a neighbouring estate, might be so imperfect, as to create great irregularity; that not doubting that the Madras Government would give to the subject their unremitting attention, the Court could only in general say, that they should be much more satisfied to learn that it was *well* done, than it was *quickly* done; that it was impossible to peruse the report of the Board of Revenue, without being satisfied that the detail of the business, was of a most extensive and complicated nature; and that, impressed with that reflection, it was equally impossible for the Court to indulge any impatience, under the lengthened period to which the necessary investigation might extend: that there was a material difference, as noticed by the Board of Revenue, between the state of the several provinces in the Carnatic, and those of Bengal, where the measure of a permanent settlement was first taken into consideration: that the Bengal provinces were infinitely farther advanced in the habits of order and subordination to Government, than most places in the Carnatic, and certainly much more so, than in the generality of the Poligar provinces, or the districts of the Northern Circars: that they were not so ripe for the reception of those benefits and blessings, intended for them, as if they were accustomed to the habits and feelings of civilized society: that there was a material circumstance to be attended to, in the conduct of this important measure; viz., that any attempt to introduce a regular system of order, or just sentiments, respecting the value of permanent rights, would be idle and nugatory, till their minds were to a certain extent prepared, to feel the importance of the benefits they were about to receive: that the first object therefore was, to establish the authority of Government itself, in the different zemindaries, before they were invited to parti-

cipate in the advantages to be conferred on them : that this never could be effectually done, till that spirit of rebellion and insubordination, which was so conspicuous in the Northern Circars, was suppressed : and that it was of the first importance to the attainment of that object, that all Subordinate Military establishments should be annihilated within the limits then subject to the dominion of the Company : that the countries to which this observation applied, must be brought to such a state of subjection, as to acknowledge and submit to the principle, that, as they must be indebted to the beneficence and wisdom of the British Government, for every advantage they were to receive, so, in like manner, they must feel indebted solely to its protection, for the continuance and enjoyment of them : that the Court held these truths to be so incontrovertible, as to preclude all expectation of any benefit to be derived from an attempt to introduce either a permanent system of land-revenue, or the exercise of a regular judicial authority till this essential preliminary was secured : that from the nature of the business to be executed, it was obvious, that the successful execution of it, must ultimately rest on the accuracy and integrity of the enquiries to be conducted by the Collectors, and other officers subordinate to the Board of Revenue : that, if any of the Company's servants, then in those situations, were, from a defect of talents, or circumstances, unequal to the extension of the duties they were called upon to perform, they were to be removed, and others capable of doing the duty, submitted in their room.

In the following year, a special Commission was appointed by the Government of Fort St. George; to whom was delegated the important business of arranging the settlement of a permanent land-revenue in those districts, which then admitted of it by an application of the materials which had been collected for that purpose, by the local authorities, under the orders which were issued to them on the 15th October, 1799. This Commission was limited, in its powers, to such proceedings as were necessarily connected with the immediate object of its institution, so as not to interfere with the ordinary line of duty which attached to the Board of Revenue. The progress made by the Commissioners in the important undertaking committed to their charge, having rendered their further services unnecessary, they were discontinued ; and the extension of the permanent settlement to those districts into which it had not been introduced, was left to the superintendence of the Board of Revenue.

Appendix No. 17.

Madras Government to Board of Revenue, on the appointment of Special Commission for permanently settling the lands ; dated 9th Feb. 1802.

Revenue Letter from Fort St. George, 12th Sept. 1803.

Proceedings of Special Commission and Board of Revenue, and Resolutions of Government thereon.

The new system was established in the different districts, comprising the Northern Circars, within the years 1802 and 1804.

The lands already in the hands of zemindars, were confirmed to them in perpetuity, on the prescribed conditions. The assessment on each zemindary necessarily varied, according to the local extent : in some, it considerably exceeded a lac of star pagodas ; in others, it was under 1,000 star pagodas.

The Havelly lands having been parcelled out into mootahs of a convenient size, yielding from 1,000 to 5,000 star pagodas annual rent,

but in some instances, more were sold at public auction, subject to the terms of the permanent zemindary tenure.

The assessment on each Zemindary was fixed, exclusively of the revenue derived from the sale and manufacture of salt, from the sayer and all other duties, whether by sea or land, from the Abkarry or tax on the sale of spirituous liquors and intoxicating drugs; and from all taxes personal and professional (except in a few instances where these taxes were included among the assets on which the assessment was calculated) or duties on market places and fairs; the Government reserving to itself, the entire exercise of its discretion, in continuing or abolishing, temporarily or permanently, these respective sources of public supply.

The holders of *mauniums* and *shotriums*, that is, of lands which were exempted from the payment of rent, or were held at favourable rents, as well as those who enjoyed *russooms* were allowed to remain undisturbed in those tenures and privileges; except in so far as they should be pronounced to have been irregularly obtained by a Court of justice, on any inquiries instituted for that purpose. An exception was however made, with respect to the *russooms* of *chowdries*, *cauzees*, and *despondeahs*, and such other native Revenue Officers, whose services had become useless; these fees having been resumed, and the amount of them included in the *jummas* of the zemindars, and pensions granted to the individuals, in lieu of them.

Provision also appears to have been made, that all *russooms*, or lands hitherto appropriated to the support of Police establishments, should be disposed of, in such manner as the Government should think fit; and that no lands should be considered as held on the condition of performing Police duties, unless specially stipulated in the deeds of settlement exchanged with the zemindars. This provision was dictated by the determination to which the Government had come, of taking upon itself, the charge and management of that branch of Municipal regulation; and of relieving the zemindars from all responsibility in this respect, except that of being generally bound to aid and assist the officers of Government in apprehending and securing public offenders.

The general standard, by which the *jumma* or land rent to be paid by the zemindars, was regulated, appears to have been two-thirds of the gross collections from the cultivators, as estimated in former years, by the Committee of Circuit; but as the accounts of that Committee were, under the circumstances in which they were prepared, naturally considered to have greatly under-rated the value of the country, and to have been in other respects uncertain and defective; recourse was also had, to averages of the collections actually made, since that period.

The Guntoor Circar having come under the Company's Government, subsequently to the enquiries of the Committee of Circuit, was assessed with reference to average collections during the thirteen years it had been subject to the British authority; and such other information as could be collected of each zemindary, according to its extent of arable land.

The permanent settlement of the Jaghire took place in 1802, the lands having been divided into sixty-one estates, bearing an assessment of from 2000 to 5000 star pagodas, and sold to individuals in the same manner, as the Havellies of the Northern Circars. The data on which the land-tax payable by the zemindars to Government was calculated and determined, were the actual state of the resources, and certain accounts of the produce and gross collections in preceding years.

The remaining part of the ancient possessions which have been settled in perpetuity, are the district of Trevendaporam, and the two Jagheer villages adjoining it; the former having been formed into six lots, and sold; the latter having been conveyed to the renter, in zemindary right, without purchase.

In both the old and the newly formed zemindaries, particular estates were assessed at increasing rates of rent, which were to become fixed, after a certain number of years. This principle was observed in cases where the lands were of a particularly improveable kind, or the state of cultivation had been reduced by adventitious causes of temporary operation.

It would be superfluous, in your Committee, to enter into any circumstantial explanations of the different rules and provisions, relative to the new system of revenue, which has been introduced into the above-mentioned territories, and some other districts, under the Government of Fort St. George; or of the nature of those rights, which it has either created or confirmed, whether affecting the Government, the zemindars, or the ryots; as they are fundamentally and substantially the same in principle as those which have been described to exist, under

the land-revenue system of the Bengal provinces. Referring the House, therefore, for general information on that head, to the instructions issued to the Collectors in the year 1799,

Circular Instructions to Collectors; dated 15th Oct. 1799.  
Appendix No. 18.

as containing a practical application of the principles according to which the arrangement was progressively adopted, your Committee deem it sufficient here to state, that the zemindars are declared to be the proprietors of the soil, both waste and cultivated, within the limits of their respective zemindaries; and the ryots or cultivators, their tenants or under farmers, holding their fields from year to year under pottahs or leases, which specify the rent they are to pay to the zemindar, or the share of the crop he is to receive, who is prohibited, under penalties enforced by the Courts of justice, from demanding more than the ryots paid or accounted for, at the time of concluding the permanent settlement, or than is agreeable to custom. Of the revenues or share of the crop received by the zemindar from the ryots, which was calculated to be about one-half the gross produce, he stipulated to pay to the Government, as jumma or rent, about two-thirds; retaining for his own use, the remaining one-third, or about 15 per cent. of the gross produce. On the failure of a zemindar, in his payments to Government, which he is required to make by periodical instalments, his lands become liable to attachment, and if necessary, to be sold, in order to realize the deficiency; or, more correctly speaking, such a portion of his interest in the soil, which, as it has been stated, consists of his 15 per cent. of the gross produce, more or less, and the waste lands, are disposed of at public auction and the proceeds applied to the liquidation of the balance outstanding against him. In the case of the failure of a ryot, in his payments or dues to the zemindar, his personal property is liable to be distrained by the latter; and if not sufficient to make good the arrear of rent, he can be ousted from the occupancy of the land cultivated by him; and the zemindar is at liberty to put another ryot into the possession of it, on the usual terms. The proprietary right of the zemindar, as it is termed, does not give him the power of selling the land of his zemindary, any more than the Government is empowered to sell any part of it,

when he fails in the discharge of its demand upon him. He can only dispose of his interest in the soil, viz., his 15 per cent. of the gross produce, and the waste land; which he can also, on the principle of a proprietary right in both, bequeath, mortgage, or alienate.

On the establishment of this system of perpetual rents, under a zemindary tenure, it was made a fundamental condition, that the zemindars or land-holders should no longer be suffered to keep up any military force; the preservation of internal order and tranquillity in the respective zemindari being henceforth vested solely in the Government, and in the civil authorities, to whom, under its control and direction, the public safety was entrusted.

It has been explained in the foregoing part of this Report, that in the ancient possessions, the collections from the ryots were chiefly realized, except in as far as regarded the dry grain and garden culture, by taking a share or division of the actual produce, or by commuting such share of the actual produce for its computed value in cash. In the territories since acquired, a money rent had been fixed on each field, having reference only to the quantity and quality of the soil, and not to the varying produce of each year. The public demand on the ryots, which before consisted of several items, and was annually the subject of troublesome and minute adjustment, by being thus, not only consolidated and simplified, but also limited in its amount, appears to have contributed in a great degree, to the improvement of their condition and to have relieved the Government as well as themselves, from those various abuses and peculations, which were before practised on them, by the natives employed in collecting the public dues, as well as by the more powerful ryots. It was probably a conviction of the advantages which had been found to attend this measure, which induced those who were employed in superintending the formation of a permanent settlement of the Northern Circars and the Jaghire, to urge the expediency of encouraging the zemindars to adopt the same measure of a fixed money rent. Your Committee think it proper to quote a passage from a letter of the Secretary to the Board of Revenue, on this subject, addressed to the Collector of Guntoor: "It has been almost  
" universally observed, that where a moderate money rent prevails,

Secretary of Revenue Board  
to Mr. Scott, dated 25th Oct.,  
1801.

" there is found a better agriculture, and a  
" more industrious and substantial class of  
" cultivators, freed from the oppression of the  
" superior ryots, the trammels and speculation  
" exercised by the estimators of the crops, the framer of the dowe  
" (estimate) and the whole phalanx of circar servants; instead of wait-  
" ing the orders for cutting their fields, long exposed to waste, for the  
" want of it. The ryots sow and reap when best suited to their inter-  
" ests; they feel that every hour of extra labour, every basket of  
" manure carried into the field, is adding to their store, and to the  
" comfort of themselves and families. All is their own; but the  
" amount specified in the sunnud. It simplifies the whole concerns of  
" the country, and establishes the clearest data on which, in all cases  
" of dispute or oppression, the Courts could act; for all sunnuds are to  
" be registered by the Curnum.

" The arguments used against this species of commutation, are the  
" diversities of the seasons, the chances of markets, and practices on  
" the ryots' fears, that by engaging for a given sum in money, when

“they may have no produce, he will be ruined. It is carefully concealed, that if the season be bad, he is sure of a higher price for his produce; and, in fact, would receive much more, than if the produce was shared when the high price would prove a spur to the head inhabitants and Circar servants, to extract from him, a double portion. It besides, in bad seasons, stimulates the utmost individual exertion, most important to the general welfare, and which ought if possible to be encouraged, especially now that the agreements between the proprietors and ryots can be enforced.”

The Board were aware, that there was a strong prejudice against this mode of creating a kind of independent property in the villages; inasmuch as long as the division of the produce was continued, and the village concerns were carried on, as it were, on a joint account, so long would the principal cultivators have an opportunity of preying upon the share of the poorer ryots, of sparing their own, and by their influence, depriving the proprietor of his just rights.

It appears, that one of the estates into which the Jaghire was divided, was retained in the hands of Government, for the express purpose of introducing the principle of money rents on the cultivation of each field, by way of example to the other inhabitants; but whether in this district, or in the Northern Circars, the principle has been brought, into any extensive or general practice, your Committee have not been able to ascertain.

#### MODERN POSSESSIONS.

Your Committee having thus shortly stated the history of the land-revenues, in the ancient territories under the Government of Fort St. George, to the period when an assessment in perpetuity of the lands in those territories was introduced; they now proceed to a similar view of the administration of the land-revenues, in the more recently acquired possessions, under the same presidency; previously noticing the periods at which they respectively came under the British Government.

The districts of Salem and Kistnagherry, comprizing the Baramahl and the provinces of Dindigul and Malabar were ceded to the Company by Tippoo Saheb, under the treaty of peace concluded at Seringapatam, on the 18th March 1792. The Malabar country was, at first, placed under the charge of the Bombay Government, and so continued until 1800. The Company were before possessed of the fort and dependencies of Tellicherry, Mylam, and Durmapatam, which yielded only a trifling revenue.

In 1793, the Settlement of Pondicherry and its adjacent lands, were acquired in consequence of the war with France; and in 1795, in consequence of the same war, which involved the Company in hostilities with the Dutch, they obtained possession of Pulicat and Sadras.

In 1799, the province of Canara and the districts of Soondah and some other districts, were, according to a schedule annexed to the treaty of partition with the Nizam and the Peishwah, dated the 22nd June, in that year, transferred to the Company, as their share of the dominions of the late Sultaun of Mysore;

and by the same treaty, the Company also acquired the province of Coimbatore, the Circar lands and Pollams of Ballaghaut, and the island of Seringapatam. It was also in the same year, that the province of Tanjore, was by treaty with the Rajah, made over to the Company.

2nd Report of Select Committee, 1810.  
Appendix No. 33.

In 1800, under a treaty with the Nizam, dated 12th October, all that tract of country situated south of the rivers Tungbudra and Kistna, which the Nizam acquired by the treaty of Seringapatam of 1792, and by the treaty of Mysore of 1799, together with the talook of Adoni, and all other of his Highness' talooks south of these rivers, were ceded to the Company. This large portion of territory is what is now called the Ceded Districts; and to these districts, two-thirds of Punganoor and part of Goodiput were added, having been exchanged for certain districts which had been reserved by the treaty of Mysore in 1799, as the eventual portion of the Poishwah; but which, by the supplementary treaty of Mysore, dated 29th December 1803, fell into the possession of the Company. Other districts were also obtained in exchange, which were attached to the Malabar and Carnatic territory.

2nd Report of Select Committee, 1810.  
Appendix, No. 29.

In 1801, the whole of the possessions of the Nabob of Arcot, situated in the Carnatic, with the exception of a small portion retained by him as the household lands of himself and family, were transferred to the Company, by treaty. Of the Pollams situated in the southern part of the Carnatic, commonly called the Southern Pollams, consisting of the Tinnevelly, and Manapara Pollams, and the two Marawars, Ramnad, Shevagunga, and of those situated to the westward, called the western Pollams, the Company had collected the peshcush or tribute, since 1792, under a treaty with the Nabob in that year. In 1795, the Pollam of Ramnad, of which the Company collected the peshcush since 1792, came under their sole and absolute charge and management. The remaining part of the Carnatic acquired by the treaty of 1801, consisted of the districts of Paluand, Nellore, and Ongole, the province of Arcot, the Pollams of Chittoor, the districts of Satevaid, Tinnevelly and Madura.

The papers which have been at different times, laid before the House, have already furnished it with information of the circumstances under which these extensive acquisitions came into the possession of the Company.

A considerable portion of them, consisted of districts held by Poligars or military chieftains; but the remaining, and by far the largest part, had been under the immediate management of the native Governments, who collected the revenues, and administered the local affairs, in such manner as they thought proper.

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Your Committee will first detail the principles of revenue administration, progressively adopted by the Company's Government, in the latter description of territory, generally distinguished by the name of *Circar* or *Havelly* lands.

The interest in the soil was generally found to be divided between the Government and the cultivator. The established or understood share of the former, in the crops, from paddy lands, or wet, designated by the term *nunjah*, was generally received in kind, at rates varying from 40 to 60 per cent. of the gross produce; subject to a deduction of certain portions distributed mostly before, but sometimes after the separation of the grain from the husk, among the servants belonging to each village community; and appropriated to charitable uses, the repair of tanks, or the maintenance of the pagodas. The Government share of dry grain culture, called *punjah*, which was considerably less than in the *nunjah* lands, was mostly received in money, at so much for a fixed measure of land, or so much for the same measure, but varying with the produce. A fixed money rent was also collected on the lands yielding the most valuable articles of produce, termed garden and plantation produce, on which the public demand was still less than on the last mentioned description of culture.

The *nunjah* lands depending on copious irrigation; and the fall of the rains being uncertain, the produce was necessarily rendered precarious also; and this is considered to be the cause of the practice having continued, of the Government share being taken in kind. The *punjah* culture requiring only partial supplies of water, were not so frequently exposed to failure; and the risk incurred by the ryot, in engaging for a rent in specie, was consequently less, while the varieties of produce cultivated on the same ground, ripening at different periods of the year, opposed a great obstacle to a division of the crops. The fields allotted to the more valuable articles of garden and plantation produce, were generally secured against a failure of water, by artificial means. The responsibility therefore which attended the payment of a money rent, was still less. This explanation is equally applicable to the Northern Circars, and every other part of the British possessions on the Coast. The demand on the cultivator was, however, by no means confined to the established rates of land tax or rent; for besides the *agar duties* and taxes personal and professional, the ryot was subject to extraordinary aids, additional assessments, and to the private exactions of the officers of Government, or renters, and their people; so that what was left to the ryot was little more than what he was entitled to receive, by evasion and concealment.

To detail the different abuses, both public and private, which prevailed in the extensive possessions to which the present head of the Report relates, would be only a repetition of those facts which have been stated, in the preceding branch of it. They appear to have been of the same character and description, in every part of the Company's territories. As long as the prince was supplied by his *Amildars*, with as much money as he wanted, he seldom required that the means that were used to obtain it, should be what trustees of duty and irregular practices, they enriched themselves. As they in general purchased lands, by a bribe to some one, at the seat of Government, and as their continuance in office was connected with privations, they suffered no opportunity to pass, of adding to their illicit gains. The *Amildars* were attracted by the same feelings, in regard to those employed under their authority, as long as an increase of revenue was forthcoming, that would satisfy the Government; and as it was in this manner, throughout all the intermediate gradations of public servants, or persons standing in their place in the hierarchy of revenue, or sub-revenue,

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down to the lowest person, invested with any authority. All received their private advantages; all, in a great or less degree, in collusion with each other, prostituted the authority with which they were clothed, to serve their own private views. The public accountants, both in the villages and districts, who constituted the official checks on the conduct of those engaged in making the collections, or in superintending those employed in that duty, influenced by the same motives, naturally played into the hands of the latter;—so that the Government, under this relaxed and corrupt system of administration, were deprived of all means of ascertaining the oppressions practised on the husbandmen, or the frauds committed on their own rights.

It has been seen, that such parts of the old possessions of the Company as were Havelly, were, for many years after they became subject to its rule, let out in large portions, or by districts, to individuals, on longer or shorter leases, who, for the duration of such leases, stood in the same situation as the zemindars; it being left to them, in their districts, as it was to the zemindars, in their zemindaries, to settle with the ryots or cultivators, without any interference in this respect, on the part of the Company's servants; whose concern and intercourse with the natives, from causes which have been explained, seldom extended further in regard to the revenues of the country, than was necessary for making the requisite engagements with the zemindars and renters: that when the provincial Councils were abolished in 1794, and Collectors appointed throughout the country, it was let out in villages, or in single villages to the head inhabitants, the settlements being made on an estimate of the produce, converted into a money rent: and that it was only in the Jaghire, that any material progress was made under this mode of settlement in reforming abuses, or in ascertaining the resources of the lands; and that the Jaghire and the other Havelly continued under village settlements, until they were permanently assessed under zemindary tenures.

Nearly the same system prevailed in the modern possessions of the Company, which were not in the hands of Poligars; for it was much the practice of the native Mahomedan Governments, and quite general under that of Mahomed Ally, the Nabob of the Carnatic, and his son, to farm out the lands in extensive tracts, often whole provinces, for a certain number of years, to individuals; who sub-rented them, by villages to the Potails, or head men, who were left to collect from the other cultivators, as they pleased. The oppression of the under-renters principally consisted, as they did in the Northern Circars, in levying private contributions on frivolous and unwarrantable pretences; in under assessing the lands in the occupation of themselves, their relations and friends, making up the difference by an over-assessment of the other village cultivators, more especially on those who were the poorest, and therefore the least able to protect themselves; in forcing the inferior ryots to cultivate their lands, and perform for them, free of charge, various other services; in monopolizing the produce of the several villages, which they afterwards disposed of at an advanced price: and in applying to their own use, the allowances and perquisites of the pagodas and village servants, by which the parties were deprived of their rights, or the inhabitants, as was often the case, were obliged to make good the loss. One of the greatest abuses which was found to exist, as more immediately affecting the interests of Government, was the undue and irregular alienations of land.

Malvelly  
Tandur.

From the impracticability of at once entering upon a detailed plan of management, the lands, in the first instance, were farmed out on the principle which generally obtained in the country, but as soon as circumstances would admit engagements were entered into for the rents of each village, with its head inhabitants, who again sub-rented each field or fields, and settled with each ryot, or with the community of the village, who were to arrange among themselves the land they were respectively to occupy and pay for. The renters were required to grant pottahs to the ryots, specifying the payments they are to make for the particular fields they cultivated, beyond the amount of which, they were prohibited from collecting. As long, however, as this system of farming out the collections of each village to the head inhabitant, for a specific sum, continued, leaving to these renters, as was necessarily the case, the whole conduct of affairs in their respective villages, a bar existed to any effectual

Annual Reports of Collectors in the modern Territories.—  
Reports of the Board of Revenue; and Proceedings of Government thereon.

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apply, appear, in frequent instances, to have repaired to the presidency in numbers, in the hope of compassing their purpose, by bringing discredit on the Collector; endeavouring to interest the Board of Revenue and the Government, by false representations of over assessments, and abuse of authority. Such was the ascendancy which they possessed over the minds of the ryots, and the dread entertained of their power, that it was with difficulty, that those helpless people could be prevailed upon to acknowledge or state their grievances, and divulge their distress.

By a firm and steady conduct on the part of the Collectors, aided by the sanction and support of the Government, the confederated opposition of the potails was subdued; and their concern with the revenues of the villages to which they belonged, was confined to the duty originally assigned them under the Hindoo Governments, of collecting on the behalf of the Government, the rents from the ryots, under the orders, and subject to the control of the Company's Collector, and the servants employed more immediately under his authority. In some of the territories acquired since 1792, ryot-war settlements were at once made with the cultivators, without previously having recourse to village settlements.

As connected with this detailed mode of management, and in order to secure all the advantages to be derived from it, a regular survey of the lands was undertaken; by which it was ascertained what was the real extent of land cultivated, the different descriptions of it, both with reference to the tenures by which it was held, and the kinds of produce which it yielded; what quantity a given portion of seed would yield of a particular produce; what was the extent of land, either uncultivated or waste, and also, what was the share of the produce to which, according to the unadulterated usage of the country, the Government was entitled. It was one great recommendation in favour of this mode of settlement, that it was most favourable to the prosecution of such a survey; and it was for this reason, that the Madras Presidency in 1805, when the Supreme Government directed the introduction of villages leases for three years similar to those which had been formed in the territories ceded by the Nabob Vizier of Oude, objected to the abandonment of the existing principle of collecting the dues of the state from the ryots, immediately through its own officers; and prevailed on the Bengal Presidency to allow of its continuance.

Revenue Consultations, dated  
20th June 1805.

The use of these surveys, appears to the Committee to have consisted, not only in the means which they furnished the Collectors of detecting false returns respecting lands actually cultivated, and which therefore ought to have paid rent, and of adjusting the demand on the ryot, on uniform principles; but it also laid the best foundation for introducing a fixed money rent on the land itself, according to its extent and value, instead of a pecuniary commutation for the Government's share of the actual produce of the year, which, where a division of the crop in kind did not take place, had been heretofore generally adopted by the Company's Collectors, under the plan of village settlements. In those districts, therefore, in which the lands had been surveyed and engagements were contracted with the actual cultivators, the extent and value of the lands being determined by the survey, reference being also had in most cases to the average produce of past years, the share of the produce, thus considered to belong to the Circar, was con-

verted into a fixed money rent, regulated by the price of grain in the market, for a certain number of years. The cultivator thus enjoyed exclusively, without any participation on the part of Government, the benefit of whatever additional labour, or additional improvements, he might bestow on the land; while the demand on him, being simplified and defined, was calculated to relieve him, as well as the state, from those frauds and impositions which the native officers of revenue were at all times disposed to practice, when opportunities offered for doing so, without detection.

Where individual settlements had been adopted, but a survey of the land had not been effected, the money assessment was nevertheless made on the land, and not on the actual produce; being framed on an average of the returns of one year with another; but it appears, that, in almost every district, the assessment was subsequently corrected by a survey.

In order that the general rules and principles, by which the assessment on the different sorts of produce were regulated, should be made known, as well for the public information of the inhabitants, as a general guide for the native servants on all occasions of dispute, a *caulnama*, or proclamation, was circulated, announcing and explaining such rules and principles. Besides which, the Collectors or their assistants granted to each cultivator a pottah, or lease, for the year, specifying the extent and quality of his land, and the sum he engaged to pay for it, as rent. The rent was for some years liable to those variations in particular cases, which were necessary for the purpose of correcting any errors which might have crept into the survey, and any irregularities in the assessment, founded on such survey, which the annually returning process of the ryot-war settlement naturally brought to light. Alterations in the assessment were also occasioned by the gradual increase made to it, as the circumstances of the cultivators, and the state of agriculture improved, in order to raise it to what was considered the *standard rent*: but having reached that point, it remained at the same amount, unless the ryot, under his yearly settlements, either threw up part of his land, or extended his cultivation, by engaging for a larger quantity. If he undertook to cultivate additional fields that were unoccupied or waste, the rent of such fields, furnished an increase of land revenue to the Government; and if he this year, declined to engage for as much land as he did, in the last, a diminution in the amount of rent to be paid by the individual was occasioned thereby, and a consequent diminution of the revenue of Government; unless the land given up by one cultivator, should happen to be engaged for by another. A decrease of revenue might also arise by reason of a remission or reduction of the public demand, on a particular portion of land, in consequence of bad seasons, or other unavoidable calamities, which might disqualify the cultivator from paying the full assessment on his land.

The survey valuation, regulated on the principles which have been described, rather constituted the *maximum* of assessment, than the absolute demand upon the cultivator for that rate of assessment, though regulated with reference to the fixed rules which had formerly been observed by the native Governments, but which had in later periods been infringed upon to a considerable extent by extra demands, or additions to the original assessments; yet the proportion which, in most of the districts, it bore to his means, often rendered him incapable of pay-

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ing it, in a very unfavourable season, or under any accidents of a particularly untoward kind, without impairing the resources of the country. The first thing, therefore, done under a ryot-war settlement, was, for the Collector, or his assistants, or both, attended by the Tahsildars or native Collectors of districts, and by some of the servants immediately employed in their Cutcherries or offices of business, to make a tour at the period for commencing the labours of agriculture of the country under their respective charge, for the purpose of learning from the ryots, whom they assembled at convenient situations, their engagements for cultivation. This being ascertained, it was then settled with them what should be the utmost demand to which they were liable for the year. If the country was in an ordinary state of prosperity, that is, if no circumstances of so adverse a nature had occurred, in the year which had expired, as to render the ryots unable, with reference to the productiveness of their lands, to answer for an amount of revenue equal to the survey or standard rent; that amount was declared to be the demand: on the other hand, if the districts had by any calamity been reduced to a state of distress, and the circumstances of the ryot were not adequate to the payment of the standard assessment, it was accordingly lowered; and to such as stood in need of it, *tuccavee* or advances of money were made, to purchase seeds and implements, and to hire labourers. The assistance afforded for these necessary purposes, was regulated by the Tahsildars and Potails, under the eye or control of the Collectors; whose duty it also was, during the progress of cultivation, to stimulate their industry, and guide their labours, to the advantage of themselves and to the increase of the Public Revenue. When the season became sufficiently advanced, to enable the Collector and his assistants to judge from the appearance and state of the crops, as to the means of the ryots to pay their rents, they made a second tour of their districts for that purpose. The reports of the Potails were then received, and the accounts of the Curnums examined. Each case of alleged injustice or error in classing or assessing the lands, was ascertained by confronting the parties, investigating the accounts, and consulting the other ryots of the village; and when the complaint was not an individual, but a general one, by calling in the aid of those belonging to the neighbouring villages.

An equal assessment throughout a district is necessarily advantageous to the great body of the ryots. Those residing in contiguous villages are well acquainted with each others circumstances, and with the proportion of the public demand to which they are properly liable, and that which they actually account for to the Government. If a particular village was considered to be under-assessed by the cultivators of another village in their vicinity, the adjoining villages were found ready to give information on the subject; either from jealousy at finding their neighbours thus favoured, or from a hope of obtaining, by this means, a reduction of their own burthens. If the rents of the village exceeded the just standard, they felt it to be their interest, when called upon, to give evidence of the fact; lest in the event of being themselves placed in the same unfavourable circumstances, they should not be fairly dealt with by those of adjacent communities. In some districts, the inhabitants were made liable jointly to an additional assessment, in case of the failure of particular individuals, in order to supply the deficiency which there would otherwise be in the realization of the public dues. But this principle of joint

security was but seldom enforced. Its utility consisted in creating an interest among the ryots, to give correct information of each others situation and circumstances, in aid of the Collector's proceedings; but it appears to the Committee to have been better calculated to secure the public revenue from failure, than to render individual justice to the people.

If remissions were thought necessary, the standard rent was accordingly reduced, and final arrangements, in writing, under the signature of the Collector, or his assistants, were entered into for the exact amount each ryot would be required to pay, and for which his property was made answerable in case of failure. This is what was called, the conclusion of the Settlement; which, having been effected, it only remained to collect, through the medium of the Tehsildars and Potails, the rents thus definitively settled.

Under this mode of adjusting the rents of a village, the ryot knew before he set his oxen to the plough and dropped his seed into the ground, what was the utmost limit of rent that he could be called on to pay; and that the advantage of additional labour employed upon his fields would be all his own, as well as the advantage of additional produce in an abundant season. He also knew, that in an unfavourable season, an abatement of that demand would be made in his favour, if his diminished means rendered him unable to satisfy it. He further knew, that if the Potail required him to pay more than the sum at which his rent was finally fixed by the Collector, he had only to prefer his complaint. His pottah, or lease, not only specified the land he occupied, but also the rent he was to pay; while the receipt which the Potail or village Collector was required to grant him for every payment he made, was evidence of what he had actually accounted for as rent. If, therefore, more was exacted from him than was fairly due, he had only to represent the matter to the Collector, or his principal servants, and to produce his pottah and receipt; and then what had been unduly wrested from him would be immediately restored. The Potails and Curnums on the other hand, well knew that the door to complaint being thrown wide open by the Collector, and access to him by the ryot being easy, they were constantly liable to exposure, if they acted oppressively, unjustly, or corruptly; that the penalty bonds, in which all the revenue servants entered, would be enforced against them, and that a fine, suspension, or dismissal, was, on the detection of their improper proceedings the consequence they were to expect. Under the system which has been thus briefly explained, and in due conformity to the Hindoo revenue institutions, a regular establishment was kept up of Sheristadars, or district accountants, as a check upon the village Curnums, and through whom their annual statements were forwarded to the Cutcherry of the Collector, where they underwent the examination of a head Sheristadar.

Habituated as the ryots were under their native Governments to arbitrary imposts and private exactions, it was not to be expected that, on the first establishment of a ryot-war management, they would immediately raise the voice of complaint against their oppressors. On the contrary, they evinced a reluctance to come forward and make known their grievances. It is not by the instantaneous effect of any system, that an extensive and complicated evil of long continuance, can be removed or remedied. By learning, however, that the ruling authority in the Collectorship, had not only limited and defined

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the payments they were to make, but acted upon the principle which they had thus announced, and required all other persons employed under their authority in the business of the collections, to do the same; they soon became emboldened to resist all extra demands, whether in the shape of public impost or of individual extortion. They also, by becoming freed from those rapacious demands to which they were formerly a prey, and secured in the protection and enjoyment of their rights, no longer had that motive for resorting to the practices of evasion, chicanery, and corruption, to which they were before impelled, in order to save themselves, in some degree at least, from the effects of such injustice.

It appears to your Committee, that the practice of entering into engagements with each cultivator of the soil, and of fixing the assessment on a survey valuation, was first adopted under the Company's Government, in the Baramahl country.

This portion of territory was ceded, as the Committee have stated, in 1792; and, as the little improvement which had, at that period, taken place in the administration of the revenues in the ancient possessions of the Company, rendered it difficult to find among the Civil servants of the presidency of Fort St. George, individuals possessed of those qualifications which were necessary for the proper and efficient discharge of the duties of a Collector, more especially in a territory newly obtained, the successful management of which would greatly depend on the measures that were in the first instance adopted; Lord Cornwallis entrusted the districts in question, to the charge and superintendence of Captain Alex. Read and three other military officers; all of whom were well acquainted with the native languages and with the habits and manners of the people; and at the same time, possessed that activity, zeal, and ability, which were so requisite to ensure success to their labours. They applied themselves to an enquiry into local usages, as the only ground on which they could rightly proceed in framing and settling a revenue system for the country. Their earliest investigations related to the customary divisions of the crop, the nature of the produce, and the manner of keeping the revenue accounts; tracing, as they proceeded in their enquiries, the origin and progress of every civil institution in the country; and connecting therewith, not only a particular examination into the theory, practice and operation of the revenue management, which they found to exist under the Mahomedan rule of Hyder Alli and Tippoo Saheb, but also during the preceding period, when the Baramahl was governed by its native Hindoo princes.

Appendix No. 19.

Lieut.-Colonel Barry Close's  
Letter to Capt. Read, 31st  
March 1792.

Lord Cornwallis's Letter to  
Court of Directors, 2nd May  
1792.

The principle on which Captain (afterwards Colonel) Read, administered the revenues of the territory, and the regulations which he established for the guidance of his assistants and of all other officers in the discharge of their respective duties, as well as the manner in which the business of European superintendency was carried on, appears to have become the general guide of the revenue authorities in the other parts of the territory. In the districts of Dindigul and Coimbatore, in the province of Canara, and in the Ceded districts, the system of Colonel

\* Captains Thos. Munro, A. Macleod, J. G. Graham, and Mr. Hurdis.

Read was introduced by Collectors,\* who had served under that gentleman; who were not only the active instruments by which he was enabled to carry his arrangements into effect; but by whose talents and

local knowledge, he was most materially aided, in devising a system of revenue administration for the country under his charge.

It was by means of the mode of collection to which the Committee have thus particularly referred, sanctioned as it appears by the ancient Hindoo practice ; which Colonel Read had the merit of establishing in the districts originally placed under his superintendence ; and which was in almost every instance, progressively carried into effect in the other parts of the Company's modern possessions on the Coast, as they became subject to the British authority ; either by those who had acted under that Collector as his assistants, or by such as were afterwards trained and instructed in the business of revenue management by those assistants, when they were themselves appointed to Collectorships ; that a body of information has been collected, with respect to the resources and value of the lands, and of the actual situation of those connected with the soil, far more accurate and minute than had ever before been obtained in regard to any of the Company's possessions in the East, or than it appears to your Committee practicable to acquire in any Indian country, without those facilities peculiar to this system.

For the better information of the House, as to the manner in which the ryot-war settlement of a district is conducted, from its first stage of progress to its ultimate conclusion, the Committee have inserted in the Appendix to this Report, a communication on that subject,

Reports and Extracts from  
Reports of Collectors, on the  
mode of conducting a Ryot-war  
Settlement, and explanatory  
of surveys and assessments.  
Appendix No. 20.

which was delivered into the Madras Government in the year 1806, by Lieutenant-Colonel Thomas Munro, while in charge of the Ceded districts, and which furnishes the clearest explanation of the principles and process according to which this plan of revenue

administration is carried on, that is to be found on the records of the Company. It was prepared by Lieutenant-Colonel Munro, at the desire of the Court of Directors. They have added the instructions issued by that Collector to his assistants, as to the different modes of forming a ryot-war settlement in the first instance, where a survey valuation of the lands has not been made, and as to the considerations which should guide a Collector's judgment, in granting remissions of rent ; and also the instructions of Mr. Ravenshaw, the Collector of the southern division of Arcot, to the European servants employed under his authority, relating to the subject of conducting a ryot-war settlement, which, though not so full and particular as the communications of Lieutenant-Colonel Munro, are considered to be documents proper to be laid before the House, as illustrative of general principles. There will also be found under the same head of the Appendix, Extracts from some of the Reports of the Collectors, explanatory of the surveys and assessments of the districts, to which your Committee have referred as forming the basis of the ryot-war rents.

A mode of collection, so detailed in its principles as that which the Committee have described, must necessarily be in its commencement a difficult and troublesome undertaking ; but when once the survey-rent is accomplished, and has been adjusted by the information and experience afterwards acquired on the occasions which annually occurred of making the settlements ; and by the aid it receives from a variety of other co-operating causes, among which the assistance of the inhabitants themselves is not the least important, it becomes a less arduous and comparatively simple operation, the success of which

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principally and almost wholly depends on an active, uniform and unrelaxed exercise of superintendence and personal control and inspection on the part of the Collectors, over the different gradations of public servants employed under their authority; in seeing that those servants do their duty; not in attempting to do it for them. Very fortunately, all the gentlemen selected by Lord Cornwallis to serve with Colonel Read, were highly qualified in all the attainments and talents required for this unceasing labour. A practical knowledge of languages, pure intentions, clear understanding, and active habits of body and mind, were all indispensable to make the ryots feel the pervading care and vigilance of a Collector, under such a system. All these qualities, were eminently possessed by Colonel Munro, Captains Macleod and Graham, and by Mr. Hurdis, who was appointed by Lord Hobart.

It appears to the Committee, from the examinations which they have made into the effects of the ryot-war principle of settlement, throughout the modern possessions of the Company under the Madras Presidency, that it has greatly improved the situation of the cultivator, by limiting the bounds of the public assessment, and adjusting the actual demand on each person subject to such assessment, according to his ability to satisfy it; by relieving him from the oppressive exactions of the native revenue officers, and securing him in the protection of his property and rights. So favourable a change in their condition, has necessarily excited a confidence among the ryots, in the equity and justice of the Company's Government; and this confidence, has derived material strength, from having periodically and frequently opened to them, a ready and direct channel of communication and intercourse with the immediate representatives of Government, on all matters connected with their interests and grievances; which has had the effect of binding them, as it were, to it, and of rendering them the real instead of nominal subjects of the Company; while the natural consequences have been, that the ryots have received a new incentive to industry, cultivation has been gradually extended, by which an augmentation of the public revenue has been yielded, without an increase of assessment.

Of the beneficial effects of a ryot-war settlement, in advancing the welfare and prosperity of a country, and in augmenting the revenues of the state when judiciously and ably conducted, the records of the Company furnish a very striking instance, which the Committee deem it proper to bring under the notice of the House. The Ceded districts were obtained by the Company in 1800, and were placed under Lieutenant-Colonel Thomas Munro. This very extensive tract of country, which, including the tributary district of Kurnool, is larger than Scotland, and which is considered to contain a population of about two millions, had been sunk to the lowest point of declension, by a weak and improvident Government. The value at which it was ceded was 16,51,545 star pagodas, including all heads of revenue. The

£660,618.

Collector, in the first instance, fixed his rents at a rate, much below what had been the former demand, increasing it only as the means of the ryot, and the improving state of the country, enabled him safely to do. He returned to England at the end of the year 1807, having been upwards of seven years in the charge of the districts. During this period, the land reve-

£402,637 to £606,900.

nues had increased from 10,06,593 pagodas to 15,17,272; having in one year (18,05-6), in which the season was extraordinarily favorable, exceeded that amount

in considerably more than a lac of star pagodas. The whole amount realized within that period, and up to the conclusion of the revenue year 1807-8, including the other branches of revenue, was no less than

£ 4,796,168.

or 1 fanam 22 cash per cent.

£ 1,366,

er 0s. 2d.  $\frac{1}{2}$  per cent.  
Minute of President, dated  
26th Oct. 1807.

Revenue Let. from Fort St.  
George, of 21st Oct. 1807;  
par. 251—261.

General Report of Board of  
Rev. 5th Oct. 1808, par. 156  
—159.

Appendix No. 21.

1,19,90,419 star pagodas, with a remission on the whole, of no more than 3,415 pagodas, on the resignation of Lieutenant-Colonel Munro, (and the good effects of his administration is represented, in equally strong terms, by the Board of Revenue,) that “the inhabitants, from disunited hordes of lawless freebooters, had become as far advanced in civilization, submission to the laws, and obedience to the Magistrates, as any of the subjects under the Madras Government: that everyone seemed satisfied with his situation; and that the regret of the people was universal on the departure of the principal Collector.” It was also stated by “the principal Collector himself, on that occasion, that “if no alteration was attempted, the Ceded districts would yield, one year with another, about 18 lacs of pagodas; and that it would never be necessary to call out a single sepoy to support the collections.” In the following year, 1808-9, the total collections amounted to no less than star pagodas

£ 721,038.—£ 667,963.

18,02,570: of which some star pagodas 16,69,908 consisted of land-revenue only.

The province of Malabar, into which the same principal of revenue settlement has been of late years introduced, was, on its coming into the possession of the Company in 1792, annexed to the presidency of Bombay, as your Committee have already stated. It was found to labour under all the evils that could be inflicted on it, by the hand of oppression, and injustice; and the administration of its affairs, while it continued under the Bombay Government, was by no means calculated to improve its condition. Malabar, on its invasion and conquest by Hyder Ally, was governed by a race of Rajahs exercising in their respective districts, an authority nearly independent. The land was mostly in the possession of the Nairs, a description of Hindoos, principally of the military class. The persecutions to which the rajahs and Nairs were subjected, during the Mahomedan rule of Hyder and Tippoo Saib, but more particularly during the reign of the latter, obliged them to seek refuge in other countries, from whence they waged war with their oppressors. The power and authority which they had possessed in the country, were conferred on the Mopillas, a people who professed the Mahomedan faith, and who appear to have come from Arabia, and had conducted the trade with the Red Sea from the most ancient times. On them, all the confidence of the prince was bestowed; and they became throughout Malabar, the officers and instruments of Government. On the breaking out of the war between the Company and Tippoo Saib, in 1790; the Rajahs, the Nairs and other Hindoos, who were not included in the lower orders, were either leading a predatory life in the jungles, or were living in Travancore. They were then allowed to join the British army; as those who in avenging their own injuries, might prove useful allies. It appears, however, that their services, had they been able to afford any, were not necessary, as the war was terminated without their assistance, by the battle of Travau-

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core, where none of them were present. One of the first acts of the Bombay Government was, to reinstate the Rajahs and Nairs on their former footing, and to divide the province into three districts, which were placed under the charge of three Company's servants, a Supervisor and two Superintendents; by whom an annual settlement of the revenues was formed with the Rajahs and Nairs. The next settlement, which was for the same term, was formed by Commissioners, who had been appointed to superintend the affairs of the province. The settlement which followed, was for the period of five years; but the failure of the Rajahs in their engagements, obliged the Government at different times to assume the collection of the revenues, before the expiration of the leases in 1799. "The three settlements thus successively made, were for a very inadequate revenue; and large balances has accrued. They were founded on no better data, than fabricated estimates, prepared by native interpreters, acting in conjunction with the servants of the Rajahs and Nairs.

In 1799, the offices of Superintendent were abolished; and the province was formed into twelve circles or Collectorates, to which Company's servants were appointed. The office of Supervisor had been previously discontinued, on the appointment of joint Commissioners from Bengal and Bombay, in lieu of the former Commissioners appointed by the Bombay Government: The duties of the Commissioners extended to a general control over every department connected with the civil administration of the province; in the exercise of which, they were guided by certain regulations, and by instructions subsequently furnished by the Supreme Government at Calcutta. The regulations here referred to, provided for the Civil and Criminal administration of justice, and were similar to those of the Bengal Government, antecedent to the year 1793.

The Rajahs who had been re-established by the Company's Government, on the acquisition of the province, knew of no other system of managing its affairs, than that which they had themselves formerly exercised or witnessed, under the reigns of Hyder and Tippoo. Hence it was, that the unjust and oppressive principles of the former Governments were continued; while the feudal institutions of military service were revived; and an influence and power was thus brought again into action, that were independent, as it were, of the ruling authority; and which came to be employed, in resisting it. Nearly the whole of the Rajahs and Nairs who were leagued together, having forfeited their lands under the quinquennial settlements, afterwards hoisted the standard of rebellion, by which a great part of the country was thrown into a state of internal disturbance, which could be subdued only by a military force. There was also too much reason to apprehend, that the form of Government, both revenue and judicial, which had been adopted, did not accord with the feelings and prejudices of the people, nor with the circumstances of the country.

In this state of things, the Bengal Government issued instructions in the early part of 1800, to the Bombay Government, to transfer the province to the charge of the Madras Presidency; directions being at the same time given to that presidency, for the better establishment of order and good Government therein. The transfer took place in June of the same year. The first measure adopted by Lord Clive, was to call upon the local authorities

Letter from Bengal to Madras,  
dated 26th May 1800.

Letter from Bengal to Bombay,  
dated 26th May 1800.

Revenue Letter to Court of  
Directors, dated 18th March  
1801; par. 15.

in the province, for information respecting its concerns, and the modes in which the revenues and the administration of justice were then carried on.

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This information having been obtained from the Commissioners and the Collectors in the districts, Lord Clive, in September 1801, recorded a separate Minute; in which he considered, first, the extent of the authority of the Company, as established in Malabar; and secondly, the nature of the Government, which had been introduced for the administration of its affairs.

Commissioners' Report to Board of Revenue, dated 14th August 1800, and Reports of Collectors of Circles.  
Lord Clive's Minute, recorded on 5th September 1801.

He observed, "that the plan of civil Government introduced into Malabar, at the time that province was transferred to the management of the Company, was founded upon the labours of the first Commissioners appointed for the affairs of Malabar; that, debarred by their local residence, from the means of obtaining authentic information, they supplied the defect with elaborate descriptions of a speculative nature, and with hypothetical propositions of improvement, founded on the information of their native interpreters; and of the interested servants of the native Rajahs; that the form of Government founded on those arrangements, was administered under the authority of a Supervisor, and of two Superintendents; that the form thus established, resembled that of the provincial Councils in Bengal, and in the Northern Circars, with the addition of a system of judicature in some respects similar to that which had been introduced into the territories of Bengal; that the prostitution of the public authority under that form of Government, to purposes of fraud, peculation, and corruption, required a modification of it; and that an arrangement had been accordingly made for executing the office of Supervisor by means of a Commission; and that at a subsequent period, subordinate Collectors were appointed, subject to the control and authority of the Commission for the administration of the revenues; that the means of appointing local Collectors, if it had been established on proper principles, was calculated to have removed the errors of the system, under the administration of a Commission; but that the Collectors of Malabar appeared to have been precluded from the primary objects of their duty, and to have been limited to the execution of the orders of the Commission; that independently of this fundamental objection, the appointment of those officers appeared to have been too recent, to admit of the acquisition of useful knowledge from authentic sources; and that it was accordingly observable in their reports, that the public revenue had been determined, and was then collected, on information derived from the reports of canongoes, confirmed by the Commissioners; that it was not surprising that the annexation of Malabar to the Government of Bombay should have produced erroneous opinions, with respect to the mode of governing that province; that the distance from the seat of Government, the extent of territory compared with the former possessions subject to that presidency, and the general inexperience of the servants of that establishment, with regard to the administration of revenue, all conspired to augment the imaginary importance of Malabar; and that accordingly, that province, which under more auspicious circumstances, would have been subjected to the superintendence of one or two Collectors at little expense to the state, had been erected into a

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"distinct Government, with the attendant train of financial, commercial, and even political considerations; that this plan of administration was accompanied with a proportional rate of expense, for that while the civil disbursements of the past year exceeded fifty-four per cent. of the revenue, the military establishments retained under the Government of Bombay, rendered that province a burthensome incubrance to the general finances of the Company."—He further observed, "That the fear of exercising, and the subsequent failure in the attempt to exercise the power of Government, had reduced the local administration to the lowest degree of estimation in the minds of the native inhabitants; that the collection of the public revenue depended more on the sufferance, than the obedience of our subjects; that the administration of Police was rendered abortive, by the fear entertained of a ferocious banditti; and the apprehension of provoking the resentment of the offenders, rendered it dangerous to enforce the sentence of our Criminal Courts."

Under these circumstances, Lord Clive considered, that the system of Government which had existed in Malabar, had proved incapable of asserting and maintaining the supremacy of the British power; either as relating to the realization of the revenues, or to the enforcement of the sentences passed by the Criminal Courts; and he proposed, 1st, That the Commission should be dissolved: 2nd, That the functions of the Criminal Court should be suspended: 3rd, That the powers entrusted already to the officer commanding the forces in Malabar, for the purpose of bringing the rebels to trial by summary process, be extended to all cases of a criminal nature: 4th, That for the civil Government of the province, one principal Collector, and subordinate Collectors, be appointed: 5th, That the Collector and subordinate Collectors continue to administer justice in civil causes, according to the forms then established in Malabar.

These propositions were carried into effect, and the province was committed to the management of one of the military officers who had been engaged in revenue duties in the Baramahl country; and three subordinate Collectors.

Instructions to Major MacLeod, dated 14th September 1801.

At the time this arrangement took place, it would appear from the reports furnished to Lord Clive, and by the former Collectors of circles, that the settlement of a few districts or parts of the country, continued to be made with the Rajahs and Nairs, or Nambears, or rather the collections were made by them; they receiving a Commission on the revenues. They were, in some parts, required to grant the ryots, muchelkas, or written engagements; but this was little attended to. Several gradations of officers were also appointed to check the misappropriation of the revenues by the Rajahs, but without avail. These officers were desired to produce a certain sum within a stipulated period, under pain of being removed from office. This led to the greatest oppressions being committed on the ryots and the Rajahs, down to the common *kolkars* or peons employed under the head native officers and assistants; all derived their unauthorized advantages, at the expense of both Government and the ryots.

In the greater part of the country, owing to the general failure in their payments under the quinquennial lease, the Rajahs, with whom nearly all the settlements were made on the principle above explained, were allowed their malikana, or 20 per cent. on the net collections, and



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uncertainty of the seasons, proceeded on the same principles which had regulated the demand of the native Government. It was a system, which partook very much of the nature of an aumnee management. The produce of the paddy lands was divided into fixed proportions, between the cultivator and the Government; and of the two principal wet crops, the Govern-

Reports of Collectors of Board of Revenue, and Report of Mr. John Hodgson, on the Affairs of Tinnevelly.

ment share of the first, was sold by its own officers; and of the second, about one-third was also taken by the Government, late in the harvest year, often not two months before its expiration. A kind of settlement was formed with the inhabitants; made up of an estimated value of the portion of the latter description of produce left with them, of the fixed rent on dry grain lands, and of the usual taxes on other lands and on professions. In 1805, the fixed money rent on the dry grain land, was regulated by a survey; and it was collected on the ryot-war principle. This measure, as being calculated to annihilate the improper influence and tyrannous exactions of the superior inhabitants, induced them to use every exertion to prevail on the inferior ryots to resist it; but as soon as a few villages were settled, and pottahs delivered, their interested persuasions were disregarded by the other cultivators.

Your Committee have thus brought down the history of the revenue management, in that large portion of the territories under the Madras Presidency, to which this branch of their Report professes to relate, to the year 1807; when the whole of it was under ryot-war rents; excepting the part of the Tinnevelly province just noted, and also the Circar lands of Salem and Kistnagherry, or the Baramahl, and the province of Dindigul, which having been divided into separate allotments, were sold to individuals on the terms of a permanent zemindary tenure, in the years 1803-4-5. The Salem and Kistnagherry districts were formed into 228 estates, and assessed with reference to the average of rents in preceding years, and to the expected additional resources of waste lands. In the ancient possessions of the Company, the calculations on which the permanent rents were founded, were the result of a system of zemindary or village rents; but in Salem and Kistnagherry, they were formed on the information derived under ryot-war settlements, which had at an early period been introduced, and were continued until the lands were assessed in perpetuity. In some few instances the rents were fixed on the principle of adding 10 per cent. to the jumma of 1801-2. The Circar lands of Dindigul, in which were included certain Pollams, which had either been declared forfeit, or had reverted to the Government on failure of heirs, consisted of 40 estates. The jumma on these estates was determined principally with reference to a ryot-war survey rent on each field, which had been progressively increasing for several years, but had not reached the standard at which it was fixed.

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In the years 1807 and 8, the Government of Fort St. George, came to the determination of giving up the principle, which had obtained in the lands in which zemindary settlements in perpetuity had not been established, of collecting the public revenue from each individual cultivator, through the agency of its own servants; and of recurring to the system, which formerly obtained, of village rents.

Before the Committee proceed to describe the nature of this change, and the circumstances which led to it, they think it proper to furnish some information, on several measures of internal arrangement connected with the administration of the land-revenues, which chiefly took place during the continuance of the ryot-war settlements; and also with such an account of the landed rights and tenures as they are enabled to afford from the official documents, which have been transmitted to England.

It has been shown, under a former head of this Report, that the officers and servants belonging to each village community, were, from the ancient times of the Hindoos, remunerated partly by a share of the crops of the other inhabitants, called *russooms*, and partly by grants of land, rent free, called *mauniums*; and that the pagoda establishments were supported on the same principle; the lands appropriated to them going by the name of *enaums*. With a view to the simplification of the demand on the ryot, (an object which it has been seen it was one great purpose of a money rent to accomplish) and with a view also to prevent the abuses incident to the mode of collecting the russooms, to which the village officers were entitled; the measure was adopted, by some of the Collectors in the districts under ryot-war rents, of adding the amount of those perquisites to the rent of each cultivator, and to pay from the Company's treasury that amount, in its customary proportions, to the respective parties. The enaums to the pagodas appear also, in some parts of the country, to have been incorporated with the other lands of the district; and the rents received by the Company's servants, and accounted for by them to the Superintendents of those establishments; an arrangement which, in some instances, also appears to have been adopted with regard to the mauniums of village servants.

Though this arrangement seems calculated to secure the parties in the due receipts of the funds allotted for their support and maintenance, your Committee entertain considerable doubts of its policy, as far as regards the wishes and feelings of the persons whose interests are involved in the measure; who must naturally prefer receiving the advantages they enjoyed from the land itself, than to have them commuted for a stipend in money, liable to be resumed or withheld on any change in the Government. The Government also, by taking on itself to make the fixed payments in question, was necessarily exposed to a loss on that account, when the lands were unproductive. With respect to the mauniums and russooms of the village officers, they appear to have been of late years restored, and the money payments discontinued; but the pagoda lands still remain, in a state of resumption. A proposition was made, by an intelligent member of the Board of Revenue

to restore them in like manner to the managers  
of those institutions. This step was considered

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an unadvisable one; and they continued to be supported by issues from the treasuries of the Collectors. Your Committee have not been able to meet with any documents that explain the reasons for adhering to a practice, which deeply affects the interests, feelings, and prejudices of the people, without bringing any advantage to the Government. By the ancient Hindoo constitution of a village, the ministers of the pagodas, and the servants, of the village, had an interest in adhering to, and extending the cultivation, under every change of authority, and in every vicissitude of season, and could bring no charge of neglect against the Government, for a deficient culture of their enaums

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and mauniums. The substitution of a stipendiary payment, throws upon the public servants the whole weight and odium of any such deficiency; and the continually recurring necessity of regulating such stipendiary payments, in consequence of the fluctuating price of grain, cannot fail to add a vast detail of unprofitable labour to those extensive duties, which the Collectors have independently to perform. Your Committee are not therefore aware of the expediency of departing from the ancient Hindoo system, of supporting the pagodas of the peninsula, more particularly as they believe, that the discreet regard shown by the Company's servants to the native religious establishments, in the early wars of the Carnatic, as contrasted with the levity of the French, and in later periods of our possession of the country, as compared with the rapacious assumptions of the Mussulman Governments, has tendered, in a great degree, to establish the name and authority of the British nation in the affections of the people.

It appears that much attention was paid by the Collectors to the proper regulation of those taxes, personal and professional, coming under the description of *moterpha*; which, under the Mahomedan governors, by whom they were principally introduced, constituted a branch of the sayer revenue, but under the British administration, were separated from it. These taxes, which were levied on the implements of agriculture, on looms, artificers, castes, houses, cattle, &c., from their variety and undefined nature, were open to great abuse. Such of them as were considered oppressive and indefinite, were abolished by the Company's Government; and those which were suffered to continue, were, wherever they could be, united with the land rent, as had been done with respect to the russooms to the pagodas, and village establishments. By the consolidation of this description of demand on the cultivator with their land-revenue payments, they are represented to have been relieved from much vexation, by knowing the full extent of what they have to pay the State, besides being exempted in common with the other classes of society, from those articles of taxation which were found to be oppressive.

Another description of ready money collection, which, in addition to one called *saderward*, for supplying the Cutcherry, or village office, with lamps, oil, and stationery, consisted in contributions or benevolences, passing under the name of *grama khirch*; which were levied to defray the expenses incurred by the Potail and his servants in travelling to the district Cutcherry on the public affairs of the village, and in the execution of other services, as well as for providing for the charges attendant on public rejoicings and marriages. In these collections, which were made under the most fraudulent and frivolous pretences, the district servants generally participated; and they had become an extensive source of abuse and speculation. It was a primary object with the local authorities in the districts under their immediate management, to restrain and regulate this head of expenditure in such a manner, as to prevent its being perverted to improper uses, and being made an engine of clandestine emolument; and their efforts for so necessary a purpose, appear to have been attended with considerable success.

It also appears, that as the enquiries of the Collectors became extended to particular objects, those various abuses were brought to light which were connected with irregular and fraudulent alienations of land. Those who held under valid grants, or whose titles were

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clear, were confirmed in their rights. Those whose possessions were of questionable origin, and had been of long continuance, were in general, allowed to remain in such possession, at a certain rent, more or less, as the land had been free from rent, or favourably assessed. Unauthorized alienations of a more recent date, were either resumed or brought under the regular assessment. From the time that the arrangements were in progress for the establishment of Zillah Courts, questions of this sort were left to be ultimately decided by those Courts.

The scrutinies thus prosecuted, assisted as they were by surveys, and the other means afforded by a ryot-war settlement, tended to augment the public resources; and, though the Government was the chief gainer, the increase of revenue which they thus derived, did not enhance the payments of the regular cultivator, nor interfere with the just rights of any party.

In describing the tenures under which the land is held, and the rights of those connected with it, in that extensive description of the modern possessions, under the Government of Fort St. George, which forms the subject of the present head of their Report, the Committee will first draw the attention of the House to those which are found to obtain in the provinces of Canara and Malabar.

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The lands in general appear to have constituted a clear private property, more ancient, and probably more perfect, than that of England. The tenure, as well as the transfer, of this property, by descent, sale, gift, and mortgage, is fortified by a series of regular deeds, equally various and curious, and which bear a very strong resemblance, in both parts of the country.

The proprietary right, is either vested in individuals, or in co-partnerships of persons, each of whom possesses an unalienable interest in the estate, proportioned to the share of the property of which he has become possessed.

In Canara, the landlords or proprietors are called *Nair Mul Guenies*; and their lands descend from father to son or from uncle to nephew, according to the law of the inhabitants. Even the non-payment of the dues of Government, does not absolutely deprive the *nair mul gueny* of his proprietary right: for should he abscond to avoid such demand, and the land be transferred to another person; yet if he returns, though at ever so distant a period, he is entitled to be reinstated in his patrimony, on satisfying the claim of Government against him, and such expenses as might have been incurred in improving the estate. The same rule is observed, when the property is transferred to a mortgagee, on failure of the proprietor to redeem it, and the former gets possession. The owner can always recover possession on repaying the mortgagee, and reimbursing him for improvements, and the latter is required to account for the proceeds of the estate; what the proceeds are, and what the outlay in improvements, are usually determined by arbitration. The right of the heir to the succession is unimpeached by any crimes or offences, committed by the owner. When property, held under the *nair mul gueny* tenure, reverted to Government on the failure of heirs, it was generally granted to individuals, for the consideration of a few years rent. Many of the estates appear to have been held immediately

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of the Government; but subject to no other condition than that of paying the stipulated fixed rent, the holders enjoying the full power of mortgaging, transferring, selling, and bequeathing them to others. The rents of estates held under nair mul gueney tenure did not, under the Bijnugger Government, on an average exceed 50 pagodas; some were, however, so large, as to amount to pagodas 5,000. The proprietor of the small as well as the large estates had under them, an infinite number of *shud mul guenies*, or tenants for ever, but who were in fact lesser proprietors, having the same rights, as the nair mul guenies

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themselves derived from Government, being liable only to a fixed rent. These tenures are not the subject of purchase in all cases, though they can be transferred or disposed of by will. If a valuable consideration was paid for the land, that is, if the tenure was purchased, and the mul gueney or tenant at will, is desirous to give it up to the superior proprietor, he can do so, and the latter, is bound to reimburse him for every improvement, besides the amount of the original purchase; and if the mul gueney die without heirs, his lands revert to the superior landlord, on the same principle, that the lands of that superior landlord, become escheated to the Government. The fields thus held of the original proprietor generally yielded to him sufficient to enable him to discharge the whole of his payment to the state; the rest, he retained in his own hands, or let out to *chalie guenies* or tenants at will, on longer or shorter leases; but who sometimes by courtesy, have become tenants in perpetuity. Where this happened, the lands had been in their possession, for several generations. In some cases, however, the right was extended to such, as having been in possession for 50 years, had, with the consent of the nair mul gueney, made extensive improvements, or had brought other lands into cultivation; but in such cases, the nair mul gueney raised the rent; and on the refusal of the tenant removed him from the lands; though such a proceeding, being considered a stretch of power, is said to have been rarely resorted to; and when it was, the occupant was entitled to be reimbursed in full for improvements; as were also mere tenants at will, in the like circumstances.

*Chalie guenies* or tenants at will, also hold lands under the lesser proprietors, and in every way possess the same right, as the same description of persons, holding under the original landlords.

The rents of the mul guenies and *chalie guenies* were paid, either in money or a certain quantity of grain; and never by a share of the crop, as in the other parts of the British possessions in the peninsula, where fixed rents existed.

The successor of an original proprietor, on coming into possession of his estate, is obliged, by usage, to keep all engagements made, either with the mul guenies or *chalie guenies*; nor is any failure on the part of a mul gueney, admitted as a plea for keeping the superior landlord out of his rent.

The province of Canara continued undisturbed, under a Hindoo Government, until so late a period as 1763, when it was subdued by Hyder Ally.

An extraordinary attention appears to have been paid to the preservation of the accounts of the Curnums; which is ascribed to the great value of land under their Hindoo rulers. These accounts

Report of Principal Collector of Canara, dated 31st May 1800.

were not only a register of the public revenue; but of all transfers of land among individuals. They were written in black books, which lasted above a century; and it was the custom to distribute several copies of them, among the different branches of each family. Whenever a book was worn out, a fresh copy of it was made, and a memorandum usually inserted in the title page, notifying the year in which it had been written, and the date of the original copy. The use of these registers, was interdicted by the Mahomedan Government of Mysore, and many of them were therefore, from negligence or other causes, lost or destroyed. Of these written evidences, sufficient remained, on the transfer of the province to the Company in 1799, to enable Lieutenant-Colonel Munro, to whom the administration of the public revenues was entrusted, aided by information which he collected from other sources, in the course of his active and very judicious enquiries, to furnish the abstract of a series of records of the land assessment, commencing with the æra of one formed by Hurry Roy, a Rajah of the Bijuugger dynasty, between the years 1334 and 1347, and terminating with the reign of Tippoo Saheb; thus tracing the several changes which it had undergone, for a period of 400 years.

It appears, from the intelligent and able report of that officer, that the public tax on the land, which was assessed at fixed money rates, with reference to the quantity of rice equal to the quantity supposed to be necessary to sow it, remained fixed for two centuries and a half, under the Bijuugger Government, and amounted to less than a fourth of the gross produce; and that for more than a century afterwards, under the Bednore Government, the augmentation made to it, hardly amounted to ten per cent. which still left to the inhabitants, a larger proportion of the produce, than was enjoyed, under any other native Government in India: but that the increase which that assessment underwent at different times, during the Mahomedan Government of Mysore, was so great, and the exactions of its officers so severe, as to have, in some degree, annihilated the old proprietors, and diminished the quality, though it did not alter the nature of the property. The landlords had so little rent left to them, after rendering their public dues, as to be mostly unable to subsist upon it; and were driven for a maintenance to the necessity of managing their own lands. The destruction of a part of his patrimony increased however, instead of diminishing, the attachment of the proprietor to what remained: he never quieted the estate of his ancestors, so long as he could live upon it, though even in the capacity of a labourer: and if, after paying the Government tax, or after receiving what was due to himself for his labour, there was left the most trifling surplus, he would as soon have parted with his life as with his estate; nor failed to contest the title to it, as obstinately, as at any former period.

From the causes to which the Committee have adverted, and from the population of the country having been, within 40 years, reduced one-third in consequence of wars and internal feuds, the destruction of many principal towns by Tippoo Saheb, and to his sending upwards of 60,000 Christian inhabitants into captivity in Mysore, from whence, but a small part ever returned; it was found, on the Company's becoming possessed of the province, that large tracts consisted of unclaimed waste, particularly in the vicinity of the Ghauts, where they were overgrown with wood. In other parts of the country, the land sold from eight to sixteen years purchase of the tax paid to the

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Government on account of it; but in general, those estates that were saleable, were reduced to a very small proportion, and were situated chiefly between the Cundepore and Chundegherri rivers, and within five or six miles of the sea.

The reduction which was made in the public assessment by the British Collector, and the general confidence with which his measures inspired the inhabitants, appears to have led to the revival of an infinite variety of claims to the possession of land, by those, who had either abandoned the occupation of it, or were sunk to the condition of tenants

Report of Lieut.-Col. Munro,  
dated 9th Nov. 1800.

or labourers. It is stated, by Lieutenant-Colonel Munro, on this subject, that "the accumulated suits of half a century appeared to have broken loose at once; and that every moment which he could spare from his ordinary business, had been given up to the hearing of them, without having sensibly reduced their number." Such appears to have been the pressure of taxation on the land, and the insecurity of this kind of property under the former Government, that there were but few land-holders, who were disposed to avow the full extent of their estates. A part of their lands was therefore held in the name, either of some opulent and powerful relation, of a revenue servant or of a pagoda.

At an early period of the British administration, it appears, that the share of the produce received by the landlords as rent, was about fifteen per cent. and that which belonged to the tenant, 57 or 58 per cent. leaving the remainder, about twenty-four per cent. as the land-tax or public demand; but that in some places, the landlords enjoyed from 60 to 70 per cent. of their net rent, while the tenants also received a larger portion of the gross produce. These inequalities were however done away in subsequent years, by a progressive scale of advance in the assessment on those estates which were underrated, and by lowering the demand on those on which it was heavy; so as to fix and settle the land-tax, as far as circumstances would admit of it, at an equitable standard. The rent at present received by proprietors from fixed tenants and tenants at will, is estimated to be between  $\frac{1}{4}$  and  $\frac{1}{3}$  of the produce in some cases, but to be generally about  $\frac{1}{2}$ ; the Government tax being, in the latter case, about  $\frac{1}{3}$  or 60 per cent. of the landlord's rent, and 30 per cent. of the gross produce. By the operation of this fixed and moderate tax, by discoveries of concealed cultivation, and other clandestine advantages which were enjoyed by individuals, to the injury of the public revenue, and which

General Report, Revenue  
Board, dated 5th Oct. 1803.

were brought to light under the ryot-war settlement, and by the extension of agricultural labours, it appears that, at the expiration of the year 1807-8, including a period of nine years since the province was obtained an aggregate increase had taken place in the collections

£325,560 11 10½.

amounting to star pagodas 8,13,901 21 68; in which was included the receipts from other heads of revenue, independent of the land-tax, and exhibiting an average increased star pagodas 1,01,737 30 68½.

£40,695 1 5½.

Satisfaction prevailed throughout the country; a common improvement was exhibited among the people, in dress, living, and other personal comforts; and the revenues were realized with singular punctuality, notwithstanding the number of estates from which they were collected, which from the natural division and subdivision of

property under the Hindoo laws, amounted in one division only of the province, soon after the acquisition of it, to upwards of 22,000, some of which yielded only one fanam rent.

In Malabar, where private property has also existed from the most ancient times, it is distinguished by the word *Jumnum*, signifying birthright. The forms of mortgage, of temporary transfer, and conditional possession, which are necessary to be gone through, before a deed of complete sale, and unlimited alienation of the land from its owner can be effected; are of a similar kind, to those described to prevail in Canara, and evince as strong an attachment to such property, and reluctance to part with it. The *Jumnum* lands become forfeited

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by acts of treason to the sovereign; to whom it also becomes an escheat, in the event of the proprietor or *Jelmkar*, as he is called, dying intestate, and without heirs; but it is seldom that land falls into the Government

from the latter cause, as the *jelmkar* has the right of adoption, and of devising his property to whom he pleases.

The modes by which an estate is either temporarily or absolutely transferred from one person to another, have in most cases a reference to mortgage. By *Kyvedooth*, it is pledged and delivered over to the mortgagee; the *jelmkar* receiving from the former two-thirds of the produce or rent of the estate; but retaining a certain interest in the land itself, which is said to be about one-third of the value of it; and it is not until he alienates this remaining interest, that he loses the character of proprietor. Fixed rules are established for the adjustment of rent and interest between the parties, and for the redemption of the land, on the repayment of the sum received by the proprietor.

There are two other modes of transferring land, the one termed *Otti*, and the other *Otty Koolly Kanum*; which vary little from the former species of contract, except in name, and in some trifling respects as to the particular forms to be observed for the redemption of the land. In all cases, the mortgagee, or temporary tenant in possession, accounts to the proprietor for the surplus of rent above the interest which accrues, which he is entitled to, under his mortgage.

If the *jelmkar* is unable to pay off the original mortgage, or from misfortune, or from any other cause, desires to raise an additional loan on the security of his estate, he executes another form of deed, called *Otti Kempoonum*; on which the mortgagee advances the loan. The amount is regulated on a certain proportion of the whole value of the land; and the proprietor gives up to the mortgagee, a further proportionate interest in the estate. The second advance is generally supposed to be so great, that the whole rent is not much more than sufficient to discharge the interest on the sums for which the land is pledged.

If, however, the *jelmkar* should require a further advance of money, he executes the contracts, termed *Ner Moodut and Jelnum Ponunjum*; under which he receives a further percentage on the whole value of the estate, and alienates so much more of his interest in it. When he is driven to the necessity of this step, his remaining interest in the property has become so very faint, that he has nothing left him, but a handful of rice or a measure of ghee, as an acknowledgment of his title; and the prospect is nearly shut out, of his ever being able to redeem his property. In some parts of the province, the option of redemption is in the mortgagee: in others, it is in the *jelmkar*

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who recovers possession on paying a fine, and on returning to the mortgagee the sums advanced to him on the security of the estate.

There is another contract termed *Koodimanner*; which is executed in cases where the mortgagee has been long in possession, and has the power of refusing to allow the landlord to redeem his property. The effect of it, is to convert the tenure, by pledge, into a kind of freehold.

The deed by which a jelmkar absolutely transfers his property to another, is termed *Ottiper*; and before the instrument can be executed, it is in most places required that the preceding descriptions of engagement should be entered into between the parties; and they are frequently concluded at the same time, as the *Ottiper* contract.

There are several descriptions of tenure, by which the *Jumnum* lands are conveyed by the proprietor in leasehold.

According to the tenure of *Kanum patum*, the proprietor receives from the tenant, in addition to his rent, an advance of money, which may be considered either as a loan, or as a security for the due payment of the rent; of which the tenant retains so much, as will discharge his claim of interest on the sum advanced, and delivers over what remains to the proprietor. It is under this kind of tenure, that a mortgagee gets possession of land. Under the *Ponyam patum* tenure which is described as somewhat similar to the former one, the rent and interest of the sum advanced by the tenant, are rendered security for each other.

Lands are also leased out on the principle of calculating the rent for a certain number of years; and the sum to which it amounts, is advanced by the tenant, who has the land made over to him, for as many years as will enable him to repay himself.

By another mode of renting lands, termed *Kay Kanum Patum*, meaning tenure of labour or usufructuary tenure the jelmkar conveys a spot of land to a person, who undertakes to fence it with mud walls and plant it with productive trees; and he is ensured in the possession of it for a specified period, generally 12 years, free from all charges. At the expiration of the lease, the jelmkar has the right of resuming the land, on paying the lessee for the buildings he may have erected, or the wells he may have dug, as well as for the plantations he may have formed, according to an appraisement; but the resumption of this tenure is rarely enforced by the jelmkar when the land has been properly cultivated; the tenant being commonly allowed to continue in possession, at any easy rate of rent. The buildings and plantations are in fact the property of the tenant; and he can mortgage or sell them, in the same manner, as the jelmkar mortgages and sells his own property in the land.

The land-tax is in some cases, paid by the jelmkar; and in others, by the tenant or the mortgagee in possession.

The last description of leasehold tenure, which it is deemed necessary to specify, is the *Patum* or *Warrum Patum*, or simple lease: the rent being annual, or for a definite term; the renter retaining to himself all the produce, after paying such rent.

The deeds of mortgage, of transfer, and of lease, are drawn out in a peculiar character, which may be termed the black letter of Malabar.

This province continued, as did Canara, under the rule of its ancient Rajahs until the middle of the last century, when it fell a conquest to the arms of Hyder Ally.

It was represented by the natives, that previously to that period, the lands were not subject to any assessment; and although no positive evidence has been adduced to disprove this fact, it seemed to be negatived by tradition and general belief. It is concluded, that the proprietors of them must at all events, have been liable to occasional contributions in time of war and invasion, bound as they appear to have been, to military service; and if they paid a regular assessment, it must have been a very low one; for a militia was the only army which the Rajahs maintained, and they do not appear to have kept up any other establishment of an expensive kind. They had lands of their own, which must have yielded them a considerable revenue, in addition to what they derived from fines, royalties, imposts, and personal taxes. From the time however that the province became subjected to the tyrannical and rapacious domination of the Mysorean sovereigns, it shared the same fate as the neighbouring country of Canara. The military power of those sovereigns was exerted to extinguish the authority of its Rajahs, and establish throughout Malabar the same system of revenue, which prevailed in the other parts of their territories. Assessment was superadded to assessment, which, with the private exactions of the officers of the Government, had very considerably reduced the value of landed property, and in many places, had altogether destroyed it. In the northern districts, it appears to have suffered, in a much less degree, from the oppressions of that dynasty. This probably arose from the natural strength of the country along the Ghauts which, being less accessible, was never completely subdued, either by Hyder Ally or Tippoo Saheb; nor did the British Government succeed in establishing its authority, until within a recent period, although the province came into its possession in the year, 1792. In those districts which were situated to the southward, and where the more unlimited violence of conquest and despotism had in numerous instances left little more than the traces of private property in the soil, the country was open: an army could more easily act, in carrying into effect the orders of the governing power, and the inhabitants were less capable of making a resistance to the execution of its mandates.

On the transfer of the province to the Government of Fort St. George, in 1800, the rates of assessment on the taxable products of the soil, underwent a revision; and it was then supposed that the land-tax was less than one-third of the gross produce. Those rates were however soon afterwards superseded, as being disagreeable to the inhabitants, from their inequality, but particularly from the rates of exchange at which the produce was converted into money; and a recurrence was had to the principles of assessment, which were adopted by the Bombay Commissioners in 1800-1, and which still continue in force.

In the southern districts, the land-tax is stated to be in the aggregate about 80 per cent. on the landlord's rent; and in the northern districts, to be about 50 per cent.

Your Committee find, that a statement was given in, in the year 1807, by the inhabitants, of the rent of their paddy fields, calculated in the following manner. Suppose the land requires 10 seers to sow it, and that it produces 12 fold, the produce would be...

Seed grain deducted ..	...	...	...	120
				10
	Remains	...	....	110
Amount equal to seed deducted from charges		...	...	10
	Remains	...	...	100



cultivate them on their own account, unless they happened to possess other land in the vicinity. For the purpose of avoiding this inconvenience, it is the general practice throughout the Peninsula, to preserve the original property in its *entirety* as long as possible, by letting it stand in the names of those who have the principal shares, in it; to whom it is left to manage it, for the common benefit of all interested; each person receiving his proportion of whatever it yields of grain, and in like manner bearing his proportion of loss, according to the extent of his interest in the meerassée; thus preserving a union and copartnership, which continues through several generations; a part of the proprietors attending to and cultivating their inheritance, and the rest of them, being at liberty to seek and follow other occupations. The principal sharers, who nominally appear in the village accounts as the owners, are answerable for the payment of the public demand on the whole land. When an entire village is held under the meerassée tenure, it is common for a new distribution of the lands to take place at stated periods; by the drawing of lots; and this custom appears to obtain where the meerassée constitutes but part of a village. In these cases, no part of the meerassée is the permanent property of any particular individual; the land belonging to the whole body of Meerassadars connected with it. Before therefore a Meerassadar can mortgage, sell, or bequeath his interest, in this common property to another, the consent of the other Meerassadars is necessary, to the validity of the transaction.

The term *meerassée*, by which this species of property is distinguished, was introduced by the Mahomedans; and since the establishment of their authority, the word has become familiar to all ranks. Among the Bramins, it generally goes by the sanscrit term of *swas-trum*; and by that of *caniatchy* among those Shudras, or cultivating classes of inhabitants, who may not have adopted the general term meerassée.

The value of this right of property necessarily depends on its kind; with reference to the sort of produce which it was calculated to yield, and with reference to its local situation, as distant or contiguous to a village or market; on the comparative quantity of arable land uncultivated in a district; and on the amount of the public demand upon the particular land.

In the poorest kind of soil producing dry grain culture, the ryots appear to have little more interest in it, than that of being hereditary cultivators. It is in the paddy or wet lands called *nunjah*, that the right of meerassée is found to obtain, in a more or less perfect form. Where the demand of Government was so high as to have absorbed nearly the whole of the landlord's rent, that is, the whole produce, after deducting the expenses of cultivation, and what was necessary as subsistence to the owner; the land naturally ceased to be, either a mortgageable or saleable commodity; but even in this case, if the Meerassadar did not cultivate the land himself, but permitted another to do so, he was entitled to receive from the cultivator a *russoom* or quit-rent, in acknowledgment of his proprietary right, termed *swamy bogum*.

The provinces which form the northernmost of the East India Company's modern possessions in the Peninsula, and which consist of the districts ceded by the Nizam, and the districts of Salem and Kistnagerry, were brought under the settled and tyrannic rule of the Mahomedans, at a much earlier period, than the more southern parts, and had long been the seat of revolutions antecedent thereto. The produce of the soil also



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Of the *pyacarries* or *paracoodies*, there are two descriptions: The *Ool Paracoody* is the fixed and permanent tenant of the Meerassadar; who resides in the village in which the land is situated. The common *Paracoody*, is the temporary tenant who is invited by the Meerassadar, from a distant or a neighbouring village, to cultivate his meerasse, under an engagement, for a given period; at the expiration of which, his connection with the land determines, unless renewed by the formation of a new contract. It often happens, from various causes, that a Meerassadar is unable, or unwilling to cultivate his fields. In this case, it has been the practice, for the Government, or its managers, to assign the culture of such land to paracoodies of their own nomination: but the right of the Meerassadar in the soil, is not impeached by this act, arising from his inability; he is still considered as the proprietor, and entitled to his *swamy bogum* or rent from the paracoody in possession, and may return again to the cultivation of his meerasse lands whenever he may be able or willing to occupy it.

In those lands, where there are no Meerassadars to claim, the ryots may be considered as *ool paracoodies*, holding of the Circar; enjoying, as they do, an hereditary right of occupancy, subject to the condition of paying the rents demanded of them.

This right, it has never been the practice either of the Hindoos, or of the Mussulman Governments, to take from the poorest cultivator, so long as he remained in obedience to the general authority of the Circar, and duly yielded the public share. Indeed it is not to be discovered, in the history of the Hindoos, from the reign of their first princes, until the final downfall of the Hindoo authority, that any of the landed rights, to which your Committee have thus briefly adverted, were ever impeached or destroyed; on the contrary, their uninterrupted existence is proved by numberless records, and by none more distinctly, than by the ordinary form of a deed of sale. The manner in which the ancient landed rights

Extracts from Reports respecting Land Tenures in the Tanjore, Carnatic, and Mysore Territory.

of the natives are effected by the permanent settlement of the British Government, demands much more consideration, than it is possible for your Committee now to bestow upon it. The Committee have inserted in

the Appendix, some extracts from the reports of the Collectors, calculated to throw light upon the subject of Ryotwarry Tenures; to which they have added some passages from the reports of Mr. Hodgson of the Board of Revenue, containing the result of his enquiries on different tours of inspection, on which he had been employed, and which afford much satisfactory and valuable information on the same subject.

#### Appendix No. 25.

The preceding head of this Report, relates to those possessions obtained since 1792, which are exempt from the control and jurisdiction of zemindars, or as they are termed in the Peninsula, *Poligars*; and in which the Government were free to adopt any mode of revenue administration which appeared to them most expedient.

The Committee have next to bring under the view of the House the information they have derived from the records of that Government, in respect to the state of that portion of territory subject to its authority, which was found in the possession of *Poligars*; and to the system of

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them near his person. The Civil Government and Police of their Pollams were nominally left in their hands, on condition of paying a stipulated peshcush or tribute, and of providing a military force for the service of the State; regulated in both cases, with reference to the extent and value of their lands. The lineal successors of many of the most powerful of them, died in camp, during the last invasion of the Carnatic in 1780. In the early part of the reign of Tippoo Saheb, the Poligars were generally expelled, and the revenues of their lands were either rented out to individuals by the officers of the Government, or retained under their own immediate management. Some of them, however, contrived through the agency of emissaries, whom they employed for the purpose, to prevail on the Amildars of that prince, to permit them to re-assume the management of their villages, for a participation in the advantages to which they were thus secretly restored.

The foudjars and other military commanders, might have prevented these proceedings; but they were equally corrupt with the Amildars, and not having a sufficient force to protect the country from predatory incursions, were easily prevailed upon to lend themselves to their views.

Hence it was, that a proportion of the Pollams, which were officially reported to the Government, as under the direct administration of its own servants, were, in fact, in the actual possession of their former rulers; and that the degree of authority which should have been exercised by the Amildars, came at length to depend on the sufferance of those rulers, to whom was often wanting, even a presumptive title to the character which they assumed.

In that extensive part of the country which devolved to the Nizam or Soubah of the Deccan, by the treaties of Mysore and Seringapatam;

Report of Principal Collector of the Ceded Districts; dated 20th March 1802.

and which, under the treaty made with that prince on the 12th October 1800, were ceded to the East India Company, the Poligars, through the remarkable feebleness of his

Government and venality of his public servants, had not only got again into possession of their Pollams; but were in some cases, allowed to manage the affairs of other villages. Their potty but destructive warfare, were renewed; and they went on, exacting in the most arbitrary manner, contributions from the people, in order to supply the resources necessary to recruit and augment their means of military defence. The expeditions which were sent against them, were not only disastrous in their effects on the country, by depopulating and laying waste large tracts, and exposing the inhabitants, in others, to all the horrors of famine and the ravages of a licentious soldiery; but were often rendered fruitless in their objects, by restoring the Poligar to his villages or district, on discharging his arrears of peshcush, and paying a *nuzzeranah* on account of the expenses of the military operations which had been carried on against him. Though it appears, that their refractory and rebellious conduct towards the Government was sometimes produced, by the urgent motive of self-preservation; yet it more frequently arose from a prevalent desire which has always, in a greater or less degree, influenced the Poligars, of rendering themselves independent of control, of enlarging the bounds of their possessions, and from the vanity, so conspicuous among them, of maintaining a larger number of armed men than they had the regular means of supporting.

The military peons maintained in the Poligar countries of Mysore, have been already stated to have been extremely numerous; and they

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appear to have been more particularly so, in the districts ceded by the Nizam. This circumstance is ascribed, to that territory having been formerly almost wholly in the hands of the petty Poligars, who all maintained there small bands; to its recent conquest by Hyder Ally; and to the practice of that prince and of his son Tippoo Saheb, and more especially the Nizam, of employing large bodies of peons as militia, in addition to those who acted with their armies. These peons, were of a similar description with those maintained by the zemindars in the Northern Circars. The first class, consisted of those paid entirely in money, and who had no other means of living, and they were the least numerous; the second class, consisted of those who enjoyed service lands, but who, being composed of farmers who rented other lands, regarded their enaums, as only a secondary object; the third class, were those who confined themselves to the cultivation of their enaums. Each description received batta or pay, when called out beyond the limits of their villages.

The usual allowance of land to a common peon, in the Ceded districts, appears to have been a field valued at six pagodas annual rent; and to the head man, who had parties of 10, 50 or 100, as it might happen, a piece of land of from 9 to 24 pagodas rent. It also appears, that antecedent to the conquest of Hyder Ally, the Poligars in general, kept up about 6 kutpuddy peons, for every 100 star pagodas of gross rent in their respective districts; but as every peon had relations able to bear arms, he was required to bring them into the field in cases of emergency; so that the Poligars were enabled, when necessary, to assemble a much larger force than their fixed establishment amounted to.

The Police duties exercised by the Poligars, were not confined to their own villages; but extended to the protection of the property of the inhabitants and travellers, in the adjoining villages and roads. This extension of authority, had gradually risen in encroachment, and was converted into a pretext, for the most severe oppressions on the people, in the form of fees and ready money collections. Of these perquisites, there appear to have been two kinds, which passed under the general designation of *Cavelly*, viz.: a certain allowance on the land-revenues and customs, from villages not included within their own Pollams, of from 5 to 10 per cent. and received chiefly by the greater Poligars. The proportion which fell on the land, was generally collected, in one payment at the harvest season. If on sending peons to the villages to realize these dues, excuses were made by the inhabitants; some other of the Poligar's followers were despatched, to commit depredations on the village; and if this did not end in the acquittance of his demand, the practice was frequently resorted to, of carrying off the Potail and Curnum, beating them, and putting them into confinement, until they paid him from their own pocket, what he demanded, and such a fine, as he chose to impose. The other official perquisites which he drew from the customs, were either rented by him to those who leased the land of Government, or by stationing his own people at the chokies or toll-houses to receive them. Though he did not regularly enjoy any *enauum*, he had succeeded by violence and other methods, in obtaining a considerable portion of land, which was entered into the village accounts, as being held under this tenure, or as being waste or uncultivated. In the lands thus possessed by him, were often included gardens and other desirable spots belonging to individuals; which he

had obliged them to make over to him. His power and influence enabled him to take the lead in the adjustment of differences and disputes, particularly in questions of property and boundaries of land, in which his decision was uncontrolled; for though it was the custom to appoint arbitrators to assist in the determination of the question, the dread of displeasing the Poligar, deterred them from expressing an opinion contrary to his own.

Similar perquisites to those above mentioned, were also collected by the inferior or petty Poligars, whose jurisdictions did not extend beyond the limits of their respective villages; and in the same arbitrary and unjust manner. They were regularly possessed of enaums, in the Circar villages; but to these, they had added by undue alienations.

The Poligars entrusted, as has been described, with the charge of Police, were responsible for the loss of all property stolen within their jurisdictions. The allowance which they received, were, in part, intended to furnish them with the means of making good losses of that nature; but this was rarely done by them; while the contributions they levied, though much more than adequate to that purpose, were principally applied to the maintenance of a larger force than they could otherwise have kept up from the resources of their own lands. So imperfectly in fact, did they perform the duties of Police, that in those districts, which were immediately under their authority, they and their peons were not only themselves, chiefly concerned; but the further a village was distant from the scene of their influence and operations, the more secure were the properties and persons of its inhabitants from plunder and violence; for there, the ancient institution of the *potail*, directing and enforcing the vigilance and local knowledge of the hereditary *talliar*, had its full effect.

But where the influence of the Poligar predominated, the most skilful and experienced offenders were to be found; and though suspicion immediately fixed itself on them, whenever an act of robbery was committed, it was difficult to bring it home to the individual, from the dexterity employed by the gang to which he belonged, including a discovery; and from the reluctance which the inhabitants felt in giving information against the party, on account of the severe retaliation to which it was sure to expose them. The numerous petty Poligars exercising the duty of *cavilgars*, appear to have risen in comparatively modern times. They were in fact, for the most part, no other than Potails or head men of villages; in which capacity it was left to them, under the ancient system of the Hindoos, to conduct the general affairs of the Police within their local boundaries; but the fees and collections which they made in that capacity, were innovations; for the only contributions sanctioned by that system, were such as were applied to the support of the *talliar*s or watchmen, of which there were several in each village municipality; they, like all other public servants on the village establishment, were entitled to their customary *russooms* and allotments of rent-free lands. But whenever their means of subsistence were wholly or chiefly usurped from them by the Poligars, or by any superior Cavilgar, the ancient talliar became himself, from want, a plunderer, and a plunderer of the most formidable character, in consequence of the minuteness of his local knowledge, and the nature of his office which had made nocturnal hours and vigilance, the habit of his life.

The course which was pursued by the Government of Fort St.

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George, and the local authorities under their control, with respect to the Poligars in the Ceded districts, and Mysore, appears to have been dictated by considerations of true policy, humanity, and justice. Of the superior Poligars, there were some, who having been long deposed, were subsisting on allowances which they received from the former Governments. These allowances were either continued to the respective individuals, or they were provided for by territorial grants on enaam tenures. Those who were found in the actual possession of their Pollams, or who had been induced or obliged to retire from the country during the wars with Tippoo Sultan, or who had joined the standard of that prince, and fought his battles, were (with the exception of such as, by their contumacious spirit and determined resistance to the authority of the Company's Government, had forfeited all claim to indulgence) on an examination of their pretensions, confirmed or reinstated in the possession of their lands, under such regulations as were calculated to render them peaceful and obedient subjects. They were freed from all obligation of military service to the State, and no longer permitted to maintain an armed force, or to exercise any independent authority; to conduct the Police, or to levy the fees which they had been accustomed to receive for the exercise of that duty. The peons which they had hitherto kept up were also permitted to continue in the possession of their enaams; and such as could be usefully employed in carrying on the revenue affairs, were engaged in the service of the Collectors.

A similar arrangement was also made, with respect to the Cavilgars or petty Poligars, who were deprived of all official power, and of all personal emoluments or advantages, except those which accrued from the cultivation of their enaam possessions.

The *peshcush* or tribute, which the great Poligars formerly rendered to the Government, but which was too often withheld until the payment of it was compelled by the presence of a military force, was converted into a rent receivable by the Company's Collectors, which in most instances, was regulated with reference to the resources of the lands, as ascertained by survey, as well as an estimate of the average produce which they yielded; but in some, this rent was adjusted without any survey, on an examination only of the village accounts, and on such other general data as were procurable. In other cases, it was settled at the amount of the *peshcush* which had been customarily received; but this was in a few Pollams only of inferior extent, and under peculiar circumstances as to their local situation. Where a settlement was proceeded by a survey (that is, where the survey had not been commenced or completed, for the lands have been mostly surveyed, and entirely so in the Ceded districts) and an investigation of the produce one year with another, the assessment on each ryot, or in other words, the demand to which the Poligar was entitled, was adjusted and defined by the Collector, as well as the *jumma* or rent which he was himself to pay to the Government. In the Ceded districts, this principle appears to have been particularly adhered to. The rent of each Collector in a Pollam was arranged by the Collector; the Potails, Curnums, and other parties concerned, attending at his Outcherry or office, in the same manner as was the practice in those districts where the ryot-war system was followed; and the Poligar was prohibited from taking any part in the formation of the assessment, his authority being limited to the collection of it, of which he retained a percentage for his own use, and the remainder he accounted for to the Government. He was also obliged to make ryot-war settlements, and to give pot-

tahs to every cultivator. In determining the quantum which was allowed for his support, no other general rule was attended to, but that of not fixing it at a greater amount than was adequate for the purpose: and permitting him to draw a Commission upon all future increase of revenue, not exceeding a certain limit. In forming the assessment on the ryots of the extensive Pollam of Punganoor, the Collector did not at first, descend into greater detail, than to fix the aggregate demand upon each village: but even in this case, the Poligar was invested with little more authority than an Aumildar. His peons were mustered, and pottahs given to them for their lands, in the name of the Company; in the same manner as to the potails for the rents of their respective villages, where they were farmed out to them. For a very

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#### Appendix No. 16.

valuable and interesting abstract account of the rise and progress of the Poligar power

in the Ceded districts your Committee are referred to two documents prepared by Lieutenant-Colonel Munro in the year 1802. From these documents it will be seen, when the Poligars first arose, what was the condition of their original tenures; at what periods their possessions were extended or contracted, or totally resumed or again recovered.

The public demand on the Poligars of Mysore has been, in some instances, fixed in perpetuity: and in those Pollams to which this measure has not been extended, it has remained at the same amount, for a greater or less number of years.

The Mysore possessions to which the foregoing remarks apply, were obtained by the Company in the years, 1792, 1799, and 1800.

The Carnatic Poligars, whose history, management, and present condition, your Committee now proceed to describe, were transferred to the Company in the year 1792, by a treaty concluded by Lord Cornwallis, with the Nabob of Arcot: but the conditions of that treaty were differently understood by the contracting parties, and therefore ill calculated to accomplish that reform in the countries, which was the object of the British Government in the transfer, and which could only flow from an undivided authority.

It seems to have been the early policy of these Poligars, to impress upon the servants of the Company, an idea of their importance, as independent Chieftains, who had acquired that character, and had enjoyed the rights belonging to it, from the most remote antiquity; but these were fabulous representations, designed for the purpose of giving a form and body to that spirit of pride and ambition, by which they had always been distinguished; while it was established by the well authenticated facts of history, that, like the Poligars of Mysore, they were originally no more than officers of Police, to whom was committed the protection of a given portion of country: head men of villages or public servants of other descriptions, whose actual condition had become changed to that of military rules, during those revolutions of power in the Deccan, which had every where contributed to the usurpation of authority, and in no part more, than in the southern division of the Peninsula. Though their sunnuds, where sunnuds could be produced, did not particularly describe the terms on which they held their Pollams, they all bore internal evidence of their dependance on the Emperor, and of their subjection to the soubahdars of the Car-

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exactly corresponding to the *munny cavelly*, and *nayel cavelly* in the Ceded districts and other parts of Mysore.

The former description of fees, as has been already stated, was of much older creation than the Poligar influence and authority; being coeval with the establishment of villages, and constituting the fund for the support of the *talliars* or officers of Police. The Poligars however had encroached upon, or assumed the rights and privilege of, these people, to so great an extent, that of 2,000 villages in the province of Tinnevely, there were in the year 1799 only 477 with independent officers of that kind, the remainder being under the control of the different Poligars, who had superseded the *talliars* in the discharge of their accustomed duties, by the appointment of their own peons to perform that service; or if they allowed them to retain their situations, it was upon the condition of receiving from them a share of the emoluments attached to the office.

The *desha cavel* or district watching fees, though not of ancient institution, appear to have had an existence for many years, but was quite unconnected with the aboriginal system of Indian Police. When Mr. Lushington enquired into the history of those fees in 1799, they were considered to exceed the amount of *peshcush* paid by the Poligars to Government, and to have yielded to the Poligars a receipt of nearly tenfold, as much as they did at one period. The *desha cavel* had been bestowed, sometimes by the prince, either through favour, or to conciliate an individual whose power and influence were formidable; but more frequently, by the liberality of the villagers, whose inability to protect themselves would also appear to have been one cause of their being rendered subject to such contributions: but in latter times, they were levied by the Poligars from defenceless villagers, as the price of forbearing to plunder them.

These contributions consisted in payments in money, grain, plough, or cattle, and various other articles; and were made by armed peons, detached from the fort of the Poligar for that purpose. They were not regulated by any fixed principle; but the amount depended upon the conscience of the Poligar; and when the payment of them was resisted or not quietly submitted to, it was enforced by torture and the whip; the whole village was put into confinement, every occupation interdicted, the cattle pounded, the inhabitants taken captive into the Pollam lands, or murdered; in short, every species of outrage continued to be committed, until the object of the Poligar was accomplished.

The fees and collections thus made on account of the Police, were exclusive of other assessments to which the inhabitants of the neighbouring Circar villages were equally subject with those in the Pollams, under various pretences, such as hunting, *batta*, marriage expenses, and presents.

The Poligars also managed to possess themselves of allotments of land in the Circar country, which they held free of rent as *enajms*; but to which they had not even a colourable right. This unwarrantable extension of unauthorized territorial alienations, had in some places been carried to an excessive extent, more particularly in those parts of the country where the Pollam lands were indiscriminately intermixed with the circar villages, and which was sometimes the case, where the Poligars had been allowed, under the Nabob's Government to farm the lands in those villages. Two other causes have been assigned for that

connection which the Poligars had with the Circar country, and which in their effects, served in no small degree, to add to those grievances and acts of injustice, which the inhabitants experienced from the extension of Poligar authority beyond its proper local limits. Suffering at one time under the extortions of the Government, and making a pretence of it at another, to serve their particular views, the inhabitants would fly from the Circar villages and betake themselves to the Pollams, and as the condition of their return demanded of the Government the *madisum*, as it was called, of the Poligar, which meant his mediation to protect the village from any breach of faith on its part, or that of its officers. This practice was generally encouraged by the Poligar and brought about by his own intrigues: and it was so managed that the public servants of the Nabob had no alternative but to acknowledge the madestrum of the Poligar, or put up with the loss of probably a whole year's revenue; his interest usually prompted him to adopt the former. Thus, by possessing a right under his title of madestrum, to interfere in the internal concerns of the village, if the exercise of it did not end in annexing it to himself, it gave him such a control over its inhabitants, as could rarely afterwards be done away by the Government.

The other cause of the connection of the Poligars with the Circar villages, and which very much contributed to undermine the authority of the Nabob in those villages, was the practice, which was common with them, to plough the cavel lands, that is the enaums, of which they had become possessed for performing the duties of district or village watchers. An enaum, as it would appear, did not entitle the person possessing it to cultivate the land, but to receive from the person who was in the occupation of it, that share of the produce, or that amount of rent, which would otherwise go to the Government. By thus taking upon himself to manage the land, the ryots in the possession of it, were not only ejected and deprived of the advantages attending the cultivation; but the Poligar's concern and interest in the village, became more close and permanent, by being numbered himself among its cultivators.

When the war with Tippoo Sultan commenced in 1799, and the Madras army was actively employed in his dominions, a formidable insurrection broke out in the southern Pollams of Tinnevely; for the quelling of which a body of troops was sent into the country. The service on which it was employed, was soon accomplished: and

this occasion was taken, of issuing instructions to carry into effect the orders of the Court of Directors for disarming the Poligars, demolishing their forts and strongholds, and reducing them to the immediate authority of the civil Government of the Company. It was, at the same time, resolved that the Poligars should be relieved from the military protection of the country, and from military service to the State, as well as from the administration of the Police, as attached to the tenures under which they held their possessions: and that the internal defence and security of the country, and the regulation of the Police, should be left to the care of Government; that the Poligars should be divested of all interference whatever in the Circar lands; that the desha cavel fees of the Poligars from the Circar lands, and all other customary collections arising therefrom, should, for the present be collected by the immediate officers of Government: that the principal Poligars should no longer be

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allowed to hold the office of *tallum-cavel-carrah*; that the *tallum cavel* should be restored to the original purpose of its institution, by limiting the enjoyment of the fee to those who executed the duty. It had been thought proper, during the disturbances, to sequester six of the Pollams, which belonged to the principal offenders. These, it was resolved to declare forfeited, and they were incorporated with the Circar lands.

Upon the principles above explained, the Collector concluded a settlement of the Pollams of Tinnevely, for the year 1799—1800. The inconvenience both to the executive Government and to the Nabob, which was found to attend the collection of the *tallum cavel*, and *desha cavel* fees, by the officers of the Company, under the arrangement which had been made, appears to have led, in the progress of this settlement, to an agreement with his Highness the Nabob of Arcot, which was concluded in 1800; by which the collection of both descriptions of fees, and, with them, the right of interference on the part of the Company, was relinquished; and by which also the claim of the Nabob, to the performance of watching duties in the villages and roads within his territories, was relinquished; the Nabob engaging to reimburse the Company for the loss sustained, in consequence of their giving up the fees in question, and to afford a compensation to the individuals who had discharged the cavelly duties, but who had been deprived of their emoluments.

It having been long a principle, among the Poligars, to conceal from others all knowledge of their ancient privileges, as it had been, to add to them by every act of fraud and violence, the Collector was not able to obtain any accurate accounts of the resources of their lands. The dufters or official registers of Tinnevely were consulted: but they afforded no other information, as to the assessments of the ryots in former years, and of the aggregate receipts which they yielded to the Poligars, than what was to be found in the records of the loose and corrupt management which pervaded the province since the time of Isooph Cawn; and from which it was difficult to distinguish between the produce and collections, while the assessments were so entirely without consistency or regard to the comparative capacities of each Pollam, as to bear a strong confirmation to the fact, that the private nuzzers or irregular collections, did alone very greatly exceed the peshcush. Those accounts were also consulted, which had been kept of the revenues derived from the Pollams during the short intervals that this country had been assigned to the Company; but it was not from such documents, that much information was to be collected.

As therefore a settlement could not be concluded with the Poligars, on a correct principle, with reference to the value of the lands, the arrangement made for 1799—1800, was considered as temporary. All lands in the possession of the Poligars, or from which they collected the rents, which did not properly belong to their own villages, were resumed under this settlement; and an amount of revenue was stipulated for, on account of their respective Pollams, which exceeded their payments, in all former years, no less than 117 per cent. The increase thus made to their tribute, was principally derived from the sum at which their military services were commuted.

The Committee have already stated, that six of the Pollams had, on the re-establishment of tranquillity in the province, been incorporated with the Circar lands. Several other Pollams had been transferred to the management of the Company at an antecedent period: and on declaring the assessment which had been temporarily formed for the lands in the possession of the Poligars, several of them preferred surrendering their villages to the Collector, until the exact amount of their revenues should be ascertained, to paying the jummas at which they were rated. In all these Pollams, the Collector appears to have directed his particular attention to the acquirement of every information in his power, with respect to their internal affairs, the rates of assessment which existed, and the abuses which were practised under the Poligar system, that could be obtained by consulting such records and accounts as existed; by employing native agency, and by his own personal investigations.

The public dues from the dry grain lands were realized, by farming them to the head inhabitants of the villages. The tax on dry grain culture, which constituted the grand source of land-revenue, was not regulated on any fixed or regular principle, but varied in every village. These inequalities having been ascertained, they were adjusted with reference to the rates existing in the neighbouring countries, assisted by a measurement of the fields, and a full communication and discussion with the people themselves; and the lands yielding such produce, were rented by villages to the head inhabitants for a specific sum. It appears, that a very small part of the little there was of paddy lands, was in the possession of the ryots, being kept by the Poligars in their own hands, and cultivated by slaves, who received no share of the crop, but were allowed a certain quantity of grain, for their daily subsistence. The *warum*, or share which the inhabitants had formerly enjoyed, from the lands of this description, was, generally speaking, one-half, as in other parts of the country. One of these measures adopted by the Collector, was to restore this share to the cultivators, having in each particular case, been so defined and determined, as that upon occasions of complaint, it might be at once distinctly ascertained where justice ended and oppression began. As the produce from the paddy lands was, from local circumstances, extremely fluctuating in its amount, and as the inhabitants were averse to enter into village settlements for the Government share, it was either collected in kind from the cultivator, or the value of it was received in cash.

The arrangements which he made were attended by a still greater increase of revenue, than had resulted from the settlements he had formed for those lands, which continued in the possession of the Poligars; and the punctuality and ease with which the collections were realized in both cases, evinced, that in the one, the jummas or rents which had been agreed upon with the Poligars, and in the other, the rates of assessment which had been established in the forfeited and assumed Pollams, did not exceed the limits of a moderate and just demand.

Your Committee find, that in the year 1801, a second insurrection took place in the southern Pollams; which was considered to have been connected with another, which at that period existed, in the Dindigul and Malabar countries.

This insurrection was effectually crushed by the proceedings of the military force, detached for that purpose.

Public Despatch, 5th Aug. 1801.

Commercial Despatch, 2nd Sept. 1801.

Military Despatches, 15th Oct. and 23rd March 1801, and 29th May 1802.

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The orders which had been issued in the former war with the Poligars in 1799, to demolish their forts, and to abolish their military establishments; but which had been but partially executed, were, on this latter occasion, carried into effect; and measures were adopted for discovering such arms as might have been concealed, and for preventing the use and manufacture of weapons of offence by the inhabitants. Severe examples were also made of some of the Poligars, who had been principal actors in the disturbances. They were deprived of their Pollams, and some of them, capitally punished. Among these, were three Poligars, whose lands were conferred on other Poligars, in suitable divisions, on the principles of a permanent zemindary tenure; as a reward for the fidelity which they had displayed to the Company's Government. The jumma was declared to be progressive for several years, and afterwards to remain unalterable, at an amount which was calculated to be equal to two-thirds of the gross collections.

The strong measures adopted in consequence of the second rebellion, having produced the effect of general obedience to the authority of Government, and being well calculated to secure the allegiance of the Poligar for the future, were soon after followed up by the extension of the principles of a permanent zemindary assessment throughout the Pollams in Tinnevely; as well in those, that remained in the hands of the Poligars, as those that had been assumed. A report was received from the special Commission, on the arrangements which they proposed for this purpose, in the month of May 1803; and they were a few months afterwards carried into effect by the Collector.

The report of the Commissioners was founded on the communications and statements, which had been received from the Collector during the latter period of his management of the country; and which, in their judgment, furnished ample materials for determining the amount of revenue, at which the Poligars should be permanently assessed.

Report of Collector, dated 30th Sept. 1802; and Report of Special Commission, dated 5th April 1803.

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Of the Pollams that remained in the hands of the poligars, which were fourteen in number, the permanent assessment was, with some few exceptions, less than the peshcush settled in the year 1799—1800. In the larger Pollams, it varied in its proportion to the computed resources, from 54 to 57 per cent.; and in the smaller ones, from 41 to 49 per cent.; the expenses of management being relatively less in the former, than in the latter. Among these, were the three Pollams which had been previously bestowed on certain Poligars for their good conduct and assistance during the last rebellion, under the permanent zemindary tenures. In order to render this reward the more substantial and distinguished, a reduction was made in the jumma, at which they had been fixed.

The Pollams that had been voluntarily transferred to the Collector, for the purpose of ascertaining their actual condition, which were likewise eleven in number, were restored to the parties, at the rates of jumma fixed upon them.

Of the two other Pollams, one of which had been assumed, and the other sequestered for several years; the former, was restored to its original holder; the latter, to the surviving heir.

There remained three forfeited Pollams, which were sold at public auction.

The southern Poligar countries are principally situated in the province of Tinnevelly. The other lands which come under this description in that part of the Peninsula, are situated contiguously to them; and consisted, on their acquisition by the Company, of the Pollams of Shevagunga, of Ramnad, of Manapara, Madura, and Nuttum.

The Pollams of Shevagunga and Ramnad, were permanently assessed at the same time, as those of Tinnevelly; the former, at the rate of jumma which yielded an augmentation of revenue to the extent of 50 per cent. on the peshcush before collected; and the latter, at two-thirds of the average gross collections during the preceding 5 years, affording an increase of 55 per cent. of revenue. The Poligar of Ramnad having been disposed in 1795, on account of his cruelties, tyranny, and other misconduct, an agreement was entered into with the Nabob of Arcot, for the better Government of the country; by which it was made over to the sole and absolute charge of the Company for three years. It was however continued under the management of the British Collector, until settled in perpetuity; on which occasion, it was granted to the sister of the expelled Poligar.

Before your Committee close their observations upon the system adopted towards the southern Poligars of the Carnatic, they will shortly advert to the condition of those feudatories, prior to their subjugation, and since its completion. From the detailed correspondence, which passed at Fort St. George, in the progress of this arduous reform, much useful information may be extracted; and your Committee believe, that many of the regulations then adopted, may be successfully applied in subduing that ferocious anarchy, noticed in a former part of their Report, as disgracing the name and authority of the Company in part of the Bengal possessions. Before this reform was accomplished in Tinnevelly, life and property were exposed to shocking outrages, similar to those which now distract the provinces of Bengal, where gang robbery prevails; and the Poligars of the south, like the dacoits of Bengal, exhibited a practical example of the calamities brought upon a peaceful and industrious people, by the neglect or subversion of their ancient institutions, and by the licentious rage of the most cruel passions of mankind, unchecked by any system of efficient Police, or internal village Government. The means by which these enormous evils were subdued, and their recurrence prevented in the Carnatic, your Committee have considered with particular gratification; for, after the happy experience of nearly ten years of internal peace and prosperity in the southern countries of the Peninsula, there can be no doubt of the truth of the sentiments delivered by the special Commission, and the Government of Fort St. George, on the subject in the year 1803.

In addressing the Government at that period, the special Commission closed their able and interesting Report, with the following observations:—

“Upon a review of the whole arrangement now submitted to your Lordship in Council, we have the honour to observe, that the vigorous measures adopted for the subjugation of the Poligars of Tinnevelly, Shevagunga, and Ramnad, appear to have been effectual; and that the firmness and perseverance with which those measures have been pursued, have actually produced that change in the state of the provinces which was indispensably requisite to convert the ferocious and turbulent character of the Poligar tenure, into

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reduced the Chittoor Poligars to submission, were opposed by open force. Two of the most powerful of them, surrendered themselves, at the commencement of military operations. They were removed from the district, and granted an allowance equal to one-tenth of the estimated revenue received from their lands. The other Poligars having been driven from their fastnesses, which were demolished, took refuge in the jungles. A Commission was afterwards appointed, to arrange the affairs of the country; but they failed in bringing the Poligars to terms of accommodation. They were required to account to Government for two-fifths of their resources, which was much below the usual terms of a zemindary assessment in perpetuity; but this they refused to do; and a military force having been again despatched against them, the district was restored to order and tranquillity in the beginning of 1805. Two of the Poligars had capitulated; and they were granted an allowance equal to 18 per cent. of the value of their lands, which were declared forfeit. The five remaining Pollams were assumed, until they should be surveyed and their value fully ascertained; pensions being, in the mean time, allowed to the Poligars, on the same principles as to those whose lands had been forfeited.

The whole of the Pollams of Chittoor having come under the charge of the Company's Collector, the same system of fixed rents on the lands of each ryot, and the same mode of realizing them, was resorted to, which were then in practice in the Circar lands in the Peninsula, and has been attended with a considerable increase of revenue. It does not appear that the Poligars have yet been restored to their possessions. They have, however, been allowed to participate in the augmentation of revenue received from the Pollams; their percentage, which was in the first instance allowed to them on the former collections, having been, in the year 1805, regulated with reference to the receipts of the Collector, during the two first years of his administration of the affairs of those Pollams.

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Your Committee will now explain to the House, the nature of that change of revenue management, which was introduced into the Havelly lands, to which they have before adverted, as having taken place in the year 1808. This change consisted in a recurrence under modified rules, to the plan of village settlements; which had formerly been adopted in the different districts, but which had been progressively superseded by the more detailed system of collecting the rents from each individual cultivator, by the means of native servants employed under the immediate authority of the Collectors.

It appears to have been first carried into effect in the province of Tanjore, in the year 1807, in consequence of a recommendation of a Committee, which had been appointed to investigate the revenue affairs of that province, and the principles on which the land assessment had been formed.

Revenue Letters from Fort St. George, 6th March 1807, 21st October 1807, and 24th December 1807.

It further appears that in the same year, Mr. John Hodgson (a Member of the Board of Revenue, who was also one of the Tanjore Committee) having been deputed by the Government to visit the province of Tinnevely, and the districts of Coimbatore, for a similar purpose, had proposed that the system of village settlements, should also be introduced into those countries.

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The reports received from Mr. Hodgson, afford a very perspicuous analysis of the history of the revenue affairs of the countries to which they relate. They were referred to the Board of Revenue, under instructions to state their sentiments in regard to the expediency of carrying into effect the arrangement, therein suggested in all the territory then under ryot-war management, as being a plan of settlement more nearly approximating to that of estates permanently assessed. The Board in their answer to this reference, detailed at length the grounds on which they deemed it to be desirable that the measure in question should be adopted. The Government concurred with them in opinion; and directed the necessary steps to be taken, for introducing the proposed system of village rents into all the Circular lands under the presidency of Fort St. George; and circular instructions for that purpose were issued by the Board to all the Collectors (except those of Malabar and Canara) in whose districts a permanent settlement had not yet been established, nor village rents introduced: viz., the Collectors of the Ceded districts, the northern and southern divisions of Arcot, and of Coimbatore, and the districts of Trichinopoly and Tinnevely.

According to the principles prescribed for the formation of the village settlements, the chief cultivators were to farm the revenues of their respective villages, for a period of three years, upon such terms as, with reference to the accounts of cultivation, and of the demand and actual collections of each village for a series of years, might be deemed adequate, moderate, and equitable; but in districts in which a survey rent had been completed, they were to be regulated with reference to the payments made by the ryots under such survey assessment. The rents determined upon, were to be payable, under all circumstances, extraordinary calamities excepted; in which case, an abatement of the rent was to be granted, at the discretion of Government; and as, in some particular villages, the effects of adverse seasons, or other adventitious evils, might have been experienced in so great a degree, that the accounts of former years might not furnish a result sufficiently favourable to the State, to be taken as the basis of a triennial lease; and as the means also of the inhabitants, in such a state of things, might not prove such as to ensure the due discharge of a rent equal to what, under this mode of lease, in reference to the period of it, it would be proper to stipulate for, even should the renters be disposed to accede to it, the Collectors were permitted, where it might be considered expedient, to make the rents progressive, to defer the adoption of a triennial lease, or to limit the engagements to the term of one year, and to conclude them, either with the ryots of the villages collectively or individually, as under the former system, and upon such conditions as might be best calculated to secure the Company against any unnecessary loss of revenue. It was also directed, that where the right, denominated *meerassee* existed, the rents were, in every practicable case, to be concluded with all the Meerassadars of each village, who were to be held jointly as well as severally responsible for the amount; the personal and real property of the actual defaulters being, however, in the first instance, liable for the balances; and the difference only (in the event of their property being insufficient to answer the demand) to be made good by the other Meerasadars of the same village, under their joint agreement with the officers

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of Government. In cases in which any of the Meerassadars refused to accede to reasonable terms of rent, the Collectors were authorized to enter into engagements with one or more Meerassadars; and should the whole of them refuse to do so, to come to terms with any other individuals, who might be willing to engage in such contracts, or to continue the ryot-war mode of collection. In those districts where the right of meerassee was not understood or defined, a preference was to be given to the Pottails or heads of villages, by whatever name they might be distinguished, and even to the common resident inhabitants, over strangers, who had no permanent connection with the villages. It was also enjoined, that in all cases the renters who might contract for the revenues of villages, should be required to grant Pottahs to the cultivating ryots, for their mutual security against loss on the one hand, and oppression on the other; and that no obstacles might be opposed by the lease holders, to the prosecution of the survey, or the equalization of the rates. In districts, where these necessary objects had not been accomplished, it was considered proper to provide for the prosecution thereof, by a separate clause in the engagements formed with the renters.

The reasons which led to this alteration in the system of conducting the revenue concerns in the Havelly lands, are stated by the Revenue Board and by the Government, to be, its comparative economy; the trouble and inconvenience which attended the collection of the rents of each individual cultivator by the officers of Government; a desire to prepare the way for a permanent assessment of the lands, as your Committee conclude, on those principles on which the measure had been adopted in other portions of the territories of Fort St. George; and lastly, considerations connected with the system of judicature which had recently been extended to all the districts, into which zemindary assessments in perpetuity had not been introduced, under regulations passed for that purpose in the year 1806. The considerations here referred to, as constituting an incompatibility between ryot-war rents, and the judicial system, appear to have turned on the impediments to the ready realization of the public revenue from the ryots, in consequence of its being required by the prescriptions of the law,

Extracts from Reports as to the difficulty of recovering Arrears of Revenue by the Judicial Process under Ryot-war Settlements.

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that in the settlement of disputes respecting land-revenue payments, and in recovering arrears due, the same formal process must be gone through, however small the amount. The inconvenience thus experienced, appears to have been represented by several of the Collectors, and by Mr. Hodgson, in the report he made on the revenues of Coimbatore.

The method of conducting the affairs of the land-revenue which was thus superseded, has been shown, by your Committee, to have been resorted to, at different periods, as the state of the provinces admitted of its application. In the province of Malabar, it took effect shortly before the expiration of the quinquennial leases formed with the Rajahs and Nairs, in the year 1795: in Canara, it was found to obtain pretty generally throughout the country, on the acquisition of it: in the districts ceded by the Nizam, it was at once resorted to, by the Collector appointed to the charge of them; and in the Carnatic, it was adopted, in most of the districts, in the years 1803 and 4; though it could not be said to have been properly introduced in some of them, till several years afterwards.

The degree of advantage which has been derived from this system

of revenue administration, must have depended upon the length of time, that it had an operation; on the talents, energy and other qualifications of the Collectors, and on various adventitious circumstances, as connected with the local state of the district.

The Board of Revenue in their report, and the Madras Government in their proceedings respecting the establishment of triennial village leases, admit, that the ryot-war annual settlements which they have supplanted, were attended with the beneficial effects, which your Committee have described to have resulted from them; in reference to the acquisition of revenue information, the just ascertaining of the dues of Government, and the rights of the cultivators, the defeating of the interested confederacies of the inhabitants, and the delivering of the inferior from the oppression of the superior ryots; and they expressed their hope, that these objects, had been in a great degree, attained. Your Committee are, however, inclined very much to doubt, whether, even in those parts of the Company's territory, where the system of collecting the revenues of Government from each cultivator by its own officers, had been the longest in operation, it has not been discontinued; before all the advantages it was capable of yielding, had been duly realized; before it was possible to have investigated, defined, and adjusted all the rights of Government, and those connected with the soil; before various other matters relating to the interests, both of the sovereign power and the subject, had been accurately understood and arranged; and before the mass of the people, had become so well acquainted with the genius and spirit of our Government, and its just intentions and principles, as should confirm their confidence in it, into a settled and habitual feeling.

It is therefore matter of regret, that any circumstances should have existed, to render the abandonment of ryot-war settlements necessary, more especially in those Collectorships in which they had been of more recent introduction.

The proceedings with relation to the change of system which your Committee have adverted to, are explained in a revenue despatch of the 24th October 1808, and in the report of the Board of Revenue and proceedings thereon which accompanied it.

In another revenue despatch since received bearing date the 6th February 1810, and in the documents transmitted with that letter, your Committee are also supplied with a view of the result of the village settlements, during the first year, in the districts ceded by the Nizam, in the southern and northern divisions of Arcot, Nellore and Ongole, Tinnevely and Madura, comprising, with the exception of the Pollams of Tinnevely, and the Dindigul and Ramnad country, six entire Collectorships. These are the latest accounts which have been received in England, in relation to those settlements. Of the measures adopted for applying the village system, in the two divisions of Coimbatore and the district of Palnaud, no statement has yet reached the India House.

Your Committee find, from an examination of the documents above referred to, that in considerable tracts of country, the Collectors had not been able to conclude triennial village leases, and were under the necessity of adhering to the ryot-war annual settlements; in consequence, as it appears of the Potails and other inhabitants having declined to become renters, on the terms proposed to them, as not leaving a sufficient profit to enable them to undertake the risk

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of a lease settlement for three years, with reference to the possible contingencies of unfavourable seasons.

It further appears to your Committee, that in most of the Collectorships, the renters were required to stipulate for an amount of rent, which not only exceeded what was realized from the districts in the preceding year, under the former mode of management; but generally for an augmentation of revenue during each year of the lease, or what is called *russul* or progressive jummas.

Your Committee have explained to the House, the manner in which the rents of the cultivators were fixed and settled, under the ryot-war system of collection; and how it accommodated itself, to their means: that there was a standard rent, to which they were liable; but that it was so high, as to render them unable to pay it, in all seasons, without impoverishing the country, and thereby checking and discouraging agricultural industry: that therefore the actual demand on the cultivator, for the year, was not positively determined, until the seasons were so far advanced, that a tolerably correct judgment could be formed of his ability, to satisfy it: that, if the land in his possession was able to bear the standard rent, the standard rent constituted the payment for which he became answerable; but if the state of the produce, and the general circumstances of the ryot, disabled him from engaging on such terms, a proportionable reduction, was made in such rent. This principle of regulating and adjusting the demand on the cultivators, appears to your Committee to have produced the largest amount of revenue that could be collected with justice to the people, where the settlement was rightly formed; its steady and regular realization, of course, depended on the vigilance and talents of the Collector; and your Committee have no doubt that in the territories which were under the ryot-war rents, and where the demand of the State bore so large a proportion to the means of the husbandman, as to leave him only a subsistence, in an ordinary year of cultivation, no change of system which proceeds on the principle of obtaining an immediate increase of revenue from the land, can ever continue, without impairing the resources of the country. An increase of receipts may certainly be obtained by waste lands brought into cultivation, and by the detection of concealed cultivation, or of lands found to be assessed on too low a scale, through the collusion of the cultivators, with the native revenue officers: and these, as appears to your Committee, were among the means by which an increase of the revenue was effected, in some of the territories to which they here allude; and by which, in others, the Collectors were enabled to keep up the aggregate receipts from their districts, without augmenting the rates of assessment: for the mode of management which then existed in them, was calculated to bring to light every irregularity and clandestine proceeding, which went to deprive the Government of its dues, or to violate the rights of the inhabitants. It is not therefore, in the opinion of your Committee, to be expected, that in such a country, where the practice has obtained of collecting the rents directly from each cultivating inhabitant, and where a regular survey has been made, any augmentation of land-revenue can be realized, under the engagements entered into with the village renters, unless they make undue collections from the ryots in their villages; nor can they conceive, how any legitimate advantages can accrue to them, under their contracts, unless it be from the waste lands that may be brought into cultivation,

during the term of their leases:—But as the renters are described by several of the Collectors, to be as poor as the common ryots, the necessary capital will probably be wanting, to enable them to encourage agricultural enterprize; and if they possessed the means of doing so, it is not likely that they would apply it, to such a purpose, with only a temporary and but short interest in the land. It would also, as appears to your Committee, be unreasonable to expect, that the other ryots of the villages, in such a state of things, paying, as they necessarily must do, a higher *average* rent to the farmer than they formerly did to the Company's Collector, should enlarge their undertaking with him.

The question also naturally forces itself on your Committee, what security, under the above circumstances, have the Government, for the fulfilment of engagements, which provided for a specific annual amount of revenue, during a period of three years, and which admit of remissions, in no other case, but that of extraordinary calamity?—On this subject, the opinions of some of the Collectors, are clear and explicit.

By the Collector of the southern division of Arcot, it is stated,

Report of Collector of Southern Division of Arcot, on Settlement for 1808-9.

Report of Collector of Northern Division of Arcot, on Settlement for 1808-9.

“if seasons are bad, they (the leaseholders) will not be able to pay the present rent, without numbers of them being ruined, and the prosperity of the country suffering of course, in proportion:”—and by the Collector of the northern division, it is stated, that “if the data, upon which the rents were

“formed, were accurate, and not less favourable than there was reason to expect; then, the only probable advantage to the renters is, that they will be able to pay their rents to Government, and have a surplus sufficient only, for the support of themselves and families.”—As to the village renters undertaking any improvements, the Collector did not expect it.

The Assistant Collector of the division, further states, that “he

Letter of Assistant Collector of Northern Division of Arcot, on Settlement for 1808-9.

“was convinced that many would not have agreed to such high rents, did they not expect the tanks to be repaired, by Government;” and that they would not have

taken the villages at all, without an express stipulation to that effect, “had they not been afraid he should give away the villages, to more needy and less conscientious bidders.”

It is also declared, by the Collectors of the Ceded districts, that one

Reports of Collectors of Ceded Districts, on Settlement for 1808-9.

bad season would render the village renters, unable to keep the terms of their leases; that a great part of them being, in point of circumstances, not more substantial than com-

mon cultivators, their property would hardly be sufficient to make good the balances against them; that the Potails had entered into engagements, merely to prevent strangers from becoming the farmers of their villages.

The first year of the triennial farming contracts, it appears were generally favourable to cultivation; and the rents were realized, in most of the districts. But your Committee see much reason to believe, that the renters could not have fulfilled, even in that year, the terms

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to which he had agreed, had they not pressed severely on the ryots. It is stated by the Collector of the northern division of Arcot, that "frequent disputes had occurred, between the ryots and the renters; the one, complaining of unjust demand; the other, of unnecessary and evasive delay, in the payment of their rents;" and it would further appear, from the report of the Collector of the southern division, that evils had then resulted, which threatened a revival of those oppressions upon the inhabitants, which have been described, as formerly practised under the village farming system.

On this subject, he thus expressed himself: "My apprehensions are very strong, that, even in good seasons, the prosperity of the country will suffer considerably, from the oppression of the farmers over the inferior ryots. This, indeed, is almost past apprehension. It already admits of some proof. I have not been able to learn, that a single pottali has been issued by them; yet they have made the ryots pay for all *shavee* and *poolathy* (damaged produce) which was remitted to them, pay more, the rent; and in most cases, the full rent, for all waste lands cultivated by them, for which, under the old system, they had a remission granted them for the first three years."

And in another part of his Report, he states it as his opinion, "that the resources of the country will be found at the end of the leases, far more deteriorated than they were."

Your Committee are the less surprised, at the very unfavourable statement thus made by the Collector of the southern division of Arcot, in as much as they find, from an examination of the records respecting this division of country, that though the sanction of the Madras Government had been given, to introduce the ryot-war system, as early as the year 1803-4; yet, owing to causes of accidental occurrence, which it is not requisite here to explain, little progress was made in that work; in the measures necessary for protecting the ryots, or gaining a knowledge of the revenues, or in duly regulating the assessment, until the appointment of the present Collector, Mr. Ravenshaw, to the charge of the division, in the latter end of the year 1804-5. The state of it, at the commencement of that gentleman's administration

\* Report of the Board of Revenue, dated 11th Sept. 1806, paras. 22 and 23.

of its affairs, was thus described by the Board of Revenue: "The examples of the pernicious policy of the late sovereign of the Carnatic were, as it were embodied in the deplorable picture of the state of the province in question. The grammatan (or pottali) had thought himself warranted in his oppression, by following the footsteps of his prince. The poor peasant endeavoured to elude by fraud, what he could not resist by force; the public servants were allowed, by a participation in the spoil, to confederate against their employers: whilst the country, suffering under such a complication of evils, was accelerated in its process to decay."

The measures employed by the Collector, in forming his settlements for the years 1805-6, in order to reduce the influence of the head inhabitants, and to excite the confidence of the great body of the cultivators, were, as it appears, from his reports to the Board of Revenue, and from the recorded testimony of that Board and of the Government, attended



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could not have enabled them, so generally to have improved the situation of the provinces under their charge, had they not paid particular regard to moderation of rent. The great practical principle enforced in all their reports, by Lieutenant-Colonel Munro, and the other Collectors, whose revenue administration has been the most prosperous; the principle on which they acted themselves, when left to their own discretion, and which they never ceased to press on their assistants, was this, that to enable a country which had been long oppressed, to attain to a flourishing state, assessment must first be low, and can be increased only, with its increasing improvement, and that one year of over assessment would throw it back, beyond the power of several years of favourable seasons, again to recover.

Your Committee cannot, therefore, advert to the late change of system, which has been introduced into most of the districts where ryot-war settlements prevailed, and which have proceeded on the principle of generally augmenting the rents, and on a scale of increase in each year, during the short period of a triennial lease; without entertaining apprehensions of the unfavourable effects it may have, on the welfare of the country, more especially as the business of realizing the revenue from the ryots in the villages, may now be considered as being virtually left to the renters, who stand in the same situation with relation to the ryot, in which the European Collectors before did; while the only remedy within the reach of the ryot, in case of oppression, must be sought, through a judicial proceeding. But it is of the policy of the principle of restoring the Potails and other head inhabitants of villages, to the capacity in which they before stood, of farmers of their villages, and in which they practised injustice, in so many various ways upon the inferior ryots, that the Committee more particularly doubt; fearing, as they cannot but do, for the reasons they have stated, that a revival of that tyranny and those exactions, which once, and at no distant time, were so customary, will be the necessary consequence. It was a similar feeling which induced the Court of Directors, in a revenue despatch of the 30th August 1809, when speaking of the ryot-war settlement in Nellore and Ongole for the year 1805-6 and alluding to the idea, then in contemplation abroad, of extending a permanent zemindary assessment to those districts, to express themselves to the Madras Government, as follows: "Until the influence of the village Chiefs over the cultivators be destroyed, and those prejudices which had contributed to the evils prevailing were removed, the people were not prepared to receive the benefits, which it was the object of the British Government to confer upon them." That the Potails have again returned to their oppressive practices, in several of the districts, has been shown; and that the Courts of Justice can afford

Report on Settlement for  
1808-9.

but very inadequate means of redress to the injured, would appear, from what is stated on that subject, by the Collector of the southern division of Arcot, when speaking of the numerous complaints which had been made to him, by the inhabitants, of acts of oppression: "I have no power (he says) to grant redress; I can only refer them, to the Court; and the Court, if it did nothing else, would not have time to redress all such grievances, even if they came before it; but the road to justice is so clogged with forms, &c., that nine out of ten of such grievances, never can come before it."

Your Committee have stated, that the Government were principally influenced, in their determination to resort to triennial village leases, by the unsuitableness of the new code for the administration of justice, which had recently extended to the districts under ryot-war settlements, to that mode of management. It has also been explained, in what this unsuitableness consisted. Entertaining the sentiments which they have expressed, respecting the effects of ryot-war settlements, they must lament that any circumstances should have occurred, to which they should be made to yield.

It is stated by the Board of Revenue, that it would have been

Report of Revenue Board;  
dated 25th April 1808.  
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"inconsistent, unsafe, and impossible then to  
"have deviated" from the system of juris-  
prudence which had been established. It is  
not to the present purpose of the Committee,

to enter on the general merits of that system, as applied to the Madras possessions; but they must observe, that if the ryot-war mode of administering the revenues of an Indian country, be, as they conceive, and as the Board of Revenue seem to admit it to have been, the best calculated "to retrieve the energies of the country," "to reform the manners of the people," "to emancipate the inferior from the thralldom of superior ryots," "to develop the capacities of the country," and, "to remedy the inveterate abuses of the Mahomedan Government;" if, from such a mode of revenue administration, has flowed encouragement of industry, protection from injustice, extension of agriculture, and augmentation of revenue, it is not in the minds of your Committee to be doubted, that the accomplishment of objects of such paramount importance to the permanent welfare and improvement of the country, ought not to be sacrificed, even for a time, to forms of process and modes of judicial proceeding.

Nor does it appear to your Committee, that the inconvenience which was felt from the process of the Courts of Justice, in recovering arrears of revenue, and in the settlement of disputed cases of demand, has been, in any material degree remedied, by a recurrence to village leases. The Collectors and their servants are relieved from this inconvenience; but it still exists, transferred as it is to the village farmers; who, as it has been before observed, stand in the same situation in which the Collector before did, in relation to the cultivators. The village farmers will experience the same kind of obstacles in collecting the rents of their villages, and will be subject to the same kind of vexatious impediments from litigious and designing ryots, unless they substitute the hand of power for the rule of law. As the engagements of the Potails are for three years, instead of for one year, which was the case under the ryot-war assessments, the frequency of applications to the Courts, have been probably lessened; but the evil must, in the nature of things, exist to a great extent, under any other than a less dilatory and troublesome form of process.

It is represented by the Board of Revenue, in their report, in favour of the village system of rent, which has been described, that "it was, at least, as old as the age of Menu;" but if by this, it be, meant that such a mode of settlement was, in conformity to the general and settled practice of the Hindoo Governments, the fact appears to be at variance with such information as the Committee have been able to collect, in their enquiries upon that subject. The usual course pursued by them, for the realization of their territorial revenue, appears to have

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been, to collect it from those having an interest in the cultivation of the soil, either in proprietary right, or as tenants, through the medium of their own officers. They may have farmed out the revenues of a whole village or more, to the head inhabitants, on terms of specific contract; but were this occurred, the Committee believe it to have been a deviation from the general rule. In the latter periods of the Mahomedan dominion, the system of farming the revenues, by

Grant's Analysis of the  
Bengal Revenues, and Political  
Survey of the Northern Circars.

His inquiry into Zemindary  
Tenures.

Report of Board of Revenue  
at Fort Saint George; dated  
3rd September 1799.

Reports of Lieut.-Col. Munro.

degrees, came into very general use; and to this, it is believed may be traced, the origin of most of the zemindars in the Bengal provinces, and in the Northern Circars. They were, as it is now pretty clearly ascertained, in general, no other than the revenue servants of districts or subdivisions of a province, who, as the Committee have formerly explained, were obliged, by the conditions on which they held their office, to account for the collections they made, or the share of the crop they received from the ryots, to the governing power in whose service they were employed; and for which service, they were in the enjoyment of certain remuneratory advantages, regulated on the principle of a percentage or commission on the revenues, within the limits of their local charge; but having in the process of time, and during periods of revolution, or of weakness in the sovereign authority, acquired an influence and ascendancy, which it was difficult to keep within the confines of official duty, it was found convenient to treat with them, as contractors for the revenues of their respective districts; that is, they were allowed, on stipulating to pay the State a certain sum for such advantage for a given period, to appropriate the revenues to their own use and profit: the amount of the sum for which they engaged, depended on the relative strength or weakness of the parties; the ability of the Government to enforce, or of the zemindar to resist. In this situation of things, the practice of sub-renting naturally ensued: and the detail of the farming system would extend itself, to single villages. In the Carnatic territory, where large tracts were leased by the Nabob Mahomed Ally, to individuals, for a greater or lesser number of years, under engagements entered into, at the seat of his residency; it was found, on that territory being annexed to the British possessions, that the revenues of each village were generally sub-rented to the Potails. But in the districts ceded by the Nizam, and in the Mysore country, which also passed from the rule of Mahomedan princes, to that of the East India Company, sub-renting by villages, was by no means universal; though it existed to a considerable extent. Whole districts were still under ryot-war rents: rents, not farmed to the potails of villages, but which were collected by the Potails, in the name and for the use of Government, in their natural and constitutional character, as the agents or Superintendents of the villages to which they belonged, agreeably to the ancient practice of the Hindoos; and, as your Committee may add, according to the institutions of their native rulers; for according to those institutions, as they have been explained in a foregoing part of this Report, the Potal, in the character above-mentioned, and also the Curnum, or village accountant, has from the earliest times, been in the possession of a rent-free portion of land, and in the enjoyment of regular and established perquisites attached to their offices.

Your Committee have stated, that in considerable tracts of country, the Collectors were under the necessity of adhering to the existing system of individual collection, on account of the repugnance of the head inhabitants to agree to the terms on which they were required to rent their villages, under the triennial leases. This was more particularly experienced, in the Collectorship of Bellary, constituting a division of the Ceded districts, in Nellore and Ongole, and in Tanjore: indeed, in the former of these Collectorships, an immediate change of system was altogether abandoned; and in other Collectorships, the new system, in many instances, could only be introduced under an annual engagement. The Committee are here induced to notice the refusal of the Potails, and other chief inhabitants, to consent to the terms of the village leases; because they deem this circumstance in itself, to afford a strong presumptive ground for concluding that the terms of rent demanded, must have been excessive, under such a mode of settlement: for if but a reasonable prospect of any profit had been held out to them, under those terms, or if a compliance with them, would not have exposed them, to the probable chance of considerable loss, they would naturally be desirous of entering into engagements, which would have once more restored them to the management of their villages, and have thus increased their power and influence.

Your Committee have also further to observe, that they do not find, from any of the documents which have come under their notice, explanatory of the proceedings of the Board of Revenue and of Government, in regard to the establishment of triennial village leases, that any steps were taken for ascertaining the opinions of the Collectors in the districts, as to the expediency and fitness of the measure, before it was resolved to carry it into effect. The language of the Collectors of the two divisions of Arcot, clearly shows, that the adoption of the system did not

accord with their ideas. The Collector of the northern division speaks of his wish "to afford a fair trial to a system established by superior authority;" while the Collector of the southern division, alluding to a communication, he had made to the Board of Revenue against the new plan of settlement, states, that his opinion on that subject, "he saw little reason to alter; but that, on the contrary, every thing he had seen since the introduction of the system, confirmed its justness; but that he had obeyed the Board's orders, and as he trusted not less zealously than of the advocates for it:" and, when speaking of the increase of revenue under the first year of his village settlements, he observes, that it was all, with the exception of 6,000 star pagodas, that was to be expected during the lease, even with the most favourable seasons for the two succeeding years, and that under the ryot-war settlements, with such seasons there would have been an increasing revenue, every year. "The difference (he adds) is what we shall lose by the present system; and I do not yet see the probability of any advantage, at all adequate there-to; on the contrary, as I have said, on more than one occasion, that we shall find the resources of the country, at the end of the lease, far more deteriorated than they are at present." "There are (says he, in another part of his report) few arguments that have been urged in favour of it, (the village system) that might not, to my mind, be satisfactorily refuted by facts and past experience; but as it has been determined upon, I deem it unnecessary to enter upon such refutation."



"nency, it is highly necessary, that the most correct knowledge, which  
"it is practicable to obtain, should be acquired, respecting the actual  
"state and resources of the lands, their capacities of improvement, and  
"the tenures and rights of individuals. Strong and decisive as our  
"opinion has invariably been on this point, it has received no small  
"confirmation from the experience which, we are sorry to say, has  
"been recently afforded us, of the frequent failure of assessments  
"formed on the principle to which we allude, in our possessions sub-  
"ject to your immediate authority: and we hereby think it proper to  
"restrict you, from concluding any settlement of a district in per-  
"petuity, without having previously received our specific sanction for  
"that purpose; nor shall we grant that sanction, unless we are put in  
"possession of every information necessary to direct our judgment, in  
"a matter of such essential concern."

Your Committee think it proper to state, as connected with the  
proceedings of the Board of Revenue and of Government, respecting  
the late change of system in the Madras territories, to which they  
have thus particularly adverted, that they involve a decision on a  
very important question, therein discussed, viz., how far the mode of  
ryot-war-settlements was calculated for permanency?—Opinions had  
been conveyed to the Board of Revenue, at different times, by some  
of the Collectors, who were for rendering that mode of settlement  
permanent, in preference to the zemindary principle; but no specific  
and detailed plan appears to have been submitted, for carrying it into  
practice, until one was proposed by Lieutenant-Colonel Munro, in a  
report, dated the 15th of August 1807. This

Vide Report of Board of  
Revenue, dated 25th April  
1808, and Proceedings of Gov-  
ernment thereon.

Appendix No. 30.

report was taken into consideration by the  
Board of Revenue, when they recommended  
the adoption of village rents; and the plan  
it recommended was negatived, both by  
that Board and the Government, as well as

the principle on which it was founded.

It is not the intention of your Committee, to enter upon the practical  
merits of this question; but, as they cannot but consider it to be one of  
great moment, and as they find that a very different view of it, has been  
taken by a late Governor of Madras; \* and by persons serving under  
that Government, in the Revenue Department,  
whose local knowledge and experience entitle  
their opinions to much attention; they consi-

\* Lord Wm. Bentinck.

der, that the house would desire to be made acquainted with what has  
passed on this subject.

Your Committee find, that the zemindary assessments in perpetuity,  
which have been introduced into part of the Madras possessions, were  
principally concluded during the administration of Lord Clive, under  
the orders of the Governor-General in Council; and that Lord Clive  
resigned the Government in the year 1803, and was succeeded by Lord  
William Bentinck; who appears early to have entertained an opinion,  
that permanent zemindary tenures, was not the system most applicable  
to a large part of the territories on the Coast; that the creation of zemin-  
dars where they did not exist, was neither suited to improve the condi-  
tion of the lower orders of the people, nor politically wise, with reference  
to the future security of Government; and that the principle of the ryot-  
war annual settlements, as then obtaining, in the larger portion of the  
possessions of Fort St. George, not permanently assessed, should form

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followed increased cultivation; and, contrasted with the revenue of former times, the easy realization of the public revenue: That, from an attentive consideration of these effects, it appeared to him, that, if an annual settlement with the ryots, founded upon fixed principles, the essential part of which was to secure to the ryot for a year the fruits of his industry, had actually been productive of such decided advantages, a permanent settlement founded on the same principles, but carried to a greater extent, in regard to the benefit of the ryot, would produce the same effects, in an increased ratio: That it was not his intention to argue these positions, but to present to the Board, the progress of his own ideas upon this particular question: That he had been struck with this opinion, before he became acquainted with the exact nature of the tenures of land in Canara, with the average extent of separate estates, and with the rate of the Circar assessment; that when these circumstances were made known to him, he was astonished at the close resemblance between the actual state of property in Canara, and the proposed permanency of the ryot-war settlement: That, among other peculiarities, the greater part of the estates, though fully assessed, paid less than 10 pagodas per annum to the Circar: That he felt satisfaction in finding theory reduced to practice, and speculation proved by the test of most successful experiment; that Canara thus became the great landmark, by which he hoped to trace out those principles and regulations, which might be applicable to the unsettled districts where permanent tenures were to be introduced: That he had reason to believe, though he could not speak with positive certainty, that the same tenures, as in Canara, existed originally throughout every part of the Peninsula: That, in other parts, the boundaries of individual rights had been trodden down by the oppression and avarice of despotic authority; but that there still existed in almost every village the distinction of *meerassee* inhabitant, or hereditary cultivator: That the hereditary right to cultivate certain lands, and to reap the benefit of that cultivation, seemed to be nearly the same thing with the right in the land, called property: That between man and man, these rights had an equal value and security; but that before the sovereign, who assessed and taxed at will, neither one nor the other right, was good for much: That, to what circumstances Canara might owe the preservation of its original tenures, handed down through so many ages, he could not then say; but, that they still existed, was certain; and that, therefore, it naturally became a primary object of enquiry, how far these permanent tenures in Canara had been conducive to the prosperity of the country; how far the existing conditions of property might afford the means of ascertaining and restoring elsewhere, the original constitutions of landed property; and, how far the same constitutions, if not originally belonging to other parts of India, might be suitable to the unsettled provinces?

The object of his visiting Malabar, was to acquire information respecting the land tenures in that province, for which it was remarkable; and the peculiar customs of the inhabitants; and such other knowledge, as could enable the Madras Government to decide between the various and contradictory opinions, that had contributed to the changes, which had occurred in the affairs of that country. His intended visit to the Ceded districts, was with a view of consulting with Lieutenant-Colonel Munro, which his Lordship deemed essential, previous to the enquiries had led him to form.

The points to which Mr. Thackeray's attention was directed, in the instructions furnished him on setting out on the tour of these provinces, were, to ascertain the present state of the country, the sources of revenue, especially of the land-revenue; the principle on which the assessment on the land was formed, the quantum of produce payable by the land-holders; the security taken for the due collection, and the mode of collecting the land-revenue, the nature of the land tenures: the rights of the land-holders; the state of agriculture; the state of the Police; and the administration of justice, as far as it affected the revenues; the defects of the present revenue management; the condition, opinions, and wants of the ryot; the present state of the country in respect to the comfort of the people, authority of Government, and amount and security of the revenue, compared with other times and Governments. From the information which he might acquire relative to these very important matters of enquiry, he was directed to draw his inferences, as to the best mode of administering the revenues in future, especially in introducing the permanent settlement, giving at the same time, every opinion for, and objection to, particular systems. He was further desired to discuss fully every part of the subject of his investigations with the Collectors and revenue servants, to have free communication with the people; and where it might appear expedient, to enter into an examination of village accounts. Mr. Thackeray was placed under the immediate orders of Government, with whom he was to correspond, through the Governor; but to communicate to the Board of Revenue, of which he was a member, such information as might appear to him important for them to be furnished with, and to attend to such suggestions as he might receive from them. The nature and purposes of his deputation were made known to the several Magistrates and Collectors in the provinces, within the range of his tour, who were instructed to assist him by every means in their power in the execution of the duties confided to him. The result of his researches were communicated to the Government of Fort St. George, in a report, dated the 4th August 1807, the receipt of which was intimated to the Court of Directors, in a revenue despatch of the 21st October 1807; but which did not arrive in England, until the middle of the year 1810, having been transmitted with a revenue despatch of that year. The facts advanced by Mr. Thackeray, and the tenor and effect of his observations and arguments, are in confirmation of the reasoning and conclusions in the memoir, which he had before delivered to Lord William Bentinck.

The documents, here specified by the Committee; the report of Lieutenant-Colonel Munro, dated the 5th of August 1807, already alluded to; the Tanjore Committee; and the reports of Mr. Hodgson on the districts of Coimbatore, Tinnevely, and Dindigul, appear to them, to afford a body of very useful and important information, for enabling the House to judge of the relative advantages, inconveniences and defects, of the different modes in which the administration of the Company's possessions in the Peninsula have been hitherto conducted. The Committee have therefore given such parts of these documents in the Appendix, as immediately relate to that subject.

Appendix No. 19.

Lands, permanently settled and unsettled.

Your Committee have furnished the House with a full account of the administration of the land-revenues, within the possessions of the East India Company, both ancient and modern, under the presidency of Fort St. George, from the periods when those possessions (comprehending an extent of territory, which, according to the best computation they can form, contains a population, of not less than between eleven and twelve millions of souls,) were respectively acquired, up to the most recent intelligence received from India. It remains for them, in conformity to the plan which they have prescribed to themselves in respect to this branch of their report, to state what appears to them to have been the operation and effect of that system of permanent land assessment, which has been established in several of the provinces and districts within the limits of that presidency.

The following statement, which has been prepared from the official records, will show in what parts of the country the permanent settlement has been carried into effect, and at what periods in each, as well as to what districts, it has not yet been extended.

as to what districts, it has not yet been extended.

DISTRICTS.		WHEN PERMANENTLY ASSESSED.
Ancient Territory..	{ The Jaghire.....	1801-2
	{ The Northern Circars, between.....	1802-3 & 1804-5
Modern Territory..	{ Salem.....	1802-3
	{ Western Pollams.....	
	{ Chittoor Pollams.....	
	{ Southern Pollams.....	1803-4
	{ Ramnad.....	
	{ Kistnagherry.....	
Ancient Territory..	{ Dindigul.....	1804-5
	{ Trevendaporam.....	1806-7.
	{ Jaghire Villages....	
COUNTRY NOT PERMANENTLY ASSESSED.		
Modern Territory..	Mysore.	{ Malabar.
		{ Canara.
		{ Coimbatore..
		{ Ceded Districts.
		{ Balaghaut.
	Carnatic.	{ Tanjore
		{ Palnaud.
		{ Nellore and Ongole.
		{ Arcot, (northern and southern divisions).
		{ Sativaid.
{ Trichinopoly.		
		{ Madura.
		{ Tinnevelly (Circar lands).

It thus appears, that zemindary settlements in perpetuity, have hitherto been established in but a small proportion of the Company's territories on the Coast, compared with the whole extent of them; and that the provinces of Salem, Kistnagherry, and Dindigul, acquired in the year 1792, and the Southern and Western Pollams furnish the only instances of that arrangement having been hitherto resorted to, in the modern possessions. This, as your Committee find, is to be ascribed to the cautionary and restrictive order which were sent out to Fort St. George in the year 1804, and since

Revenue Letters, of 10th April 1804, 24th August 1804, 6th Nov. 1805 and 30th August 1809.

against the adoption of any measure, which proceeded on the principle of irreversibly fixing the public assessments on the land, before every practicable information should have been acquired of its real resources.

With respect to the effects of the permanent settlement in those parts of the country where it has been introduced, the few years which have since elapsed, have not furnished sufficient experience to enable your Committee to form an opinion, which might not appear premature. As far as relates to the realization of the public revenue, those effects have been favourably manifested, inasmuch as it has been collected with much greater steadiness and regularity than was before experienced since the first connection of the Company with those districts. The Committee here particularly refer to that large tract of territory called the Northern Circars. In the province of Ganjam, in Vizagapatam, and in Rajahmundry, comprising three Collectorships, a deficiency in the collections have occurred, to a greater or less extent. In the Ganjam country, indeed it was found necessary, in the year 1806-7, to grant temporary remissions, to a great number of the zemindars against whom arrears were outstanding, in consequence of the adverse seasons in that year; and in the following one, measures were taken for attaching a large portion of the estates, preparatory to the sale of them: And it further appears, that the principles of the permanent assessment, which had been introduced into that country, in the latter end of 1804, had been erroneously applied, and that it was the intention of the Board of Revenue, to take into consideration the expediency of revising

the settlement.\* In the Southern Pollams of the Carnatic, it does not appear that any difficulty has attended the realization of the public demand, since the permanent assess-

\* Reports of Collector, 3rd April 1806, and 16th December 1807; and Report of Revenue Board.

ment on the Poligars was first established; and in but one instance only, in the Western Pollams.

Your Committee find, that in the modern territories, as well as in the ancient possession of the Company formerly denominated the Jaghire, but now forming the Collectorship of Chingleput, the permanent settlement has by no means, had a satisfactory operation. In Dindigul it, to a considerable extent, has failed three years successively; and in two of those years, the estates of many zemindars were sold, to make good the balances against them. Extensive sales of land have also taken place, in Salem; but more especially in Chingleput; in which latter Collectorship, as well as in that of Dindigul, a considerable portion of the lands are in a state of assumption, having been rented out by villages for three years.

This very untoward state of things, in so large an extent of country, may be, in some measure, imputed to the extraordinary calamitous season in the year 1806-7, the effects of which were generally felt throughout the Madras possession; but the great efficient cause of it, appears to have been, errors in the assessment of the estates, by which a sufficient proof was not left to the zemindars, to whom the lands had been conveyed, to enable them to fulfil the engagements into which they had entered; and to the rents or payments of the ryots having been left at too high a scale; particularly in the province of Dindigul. In Chingleput, and in Salem, the revenues of which, had in the former, been realized, under the system of village farming; and in the latter, under the ryot-war mode, the permanent assessment was fixed with reference to an average of actual collections for a series of years; but in

Effects of  
Permanent  
Settlement.

Dindigul, where the ryot-war principle of management had also obtained, the amount of the permanent settlement was regulated, with reference to an ultimate survey rent from the ryots, which had been progressively increasing for the three years antecedent, but which had not, when the zemindary settlement in perpetuity was introduced, been collected. The ignorance of speculators, without stock and capital, who had, in many instances, become the purchasers of the estates, appears also to have contributed to the failure of the settlements in question.

The remarks of the Court of Directors, in their revenue letter to Fort St. George of the 18th December 1811, when speaking of the unfavourable term of the permanent assessment in Dindigul, are well deserving of the attention of the House.

Customs,  
town, duties,  
salt, arrack &  
toddy, beetle  
and tobacco.  
Stamp duties.

"It may indeed be observed that the disappointment of an unreasonable expectation, ought not to be considered as a loss; and, strictly speaking, this may be true, though to the case before us, the remark is applicable only to a certain extent. The effect of immoderate exaction, is not merely to disable the contributor from paying the amount of the surcharge; but by discouraging his industry, and impairing his productive capital, it incapacitates him from discharging, what might have been, at first, a moderate demand. A land-holder, who could without much difficulty pay 1,000 pagodas rent, if assessed at 1,200, may pay that the first year; but the second year, he may not be able to pay 600.

"But the most serious injury likely to result from errors of the description to which we are now alluding, comes from their tendency to render our Government unpopular, by loading the subject with exorbitant imposts; to alienate the land-holders from a system dictated by the most beneficent intentions; and which, when wisely introduced, experience has shown to be, in many respects, well adapted for the purposes, for which it was framed: it tends also, to shake the confidence of the inhabitants in the prudence of our councils, the stability of our measures, and the consistency of our administration."

On concluding the Review, which the Committee have thus taken, of the land-revenue administration under the Madras Government, it remains for them briefly to state, the other sources from whence the public receipts of that Government are derived. These consist of the Government customs, both sea and land, the latter being levied on the articles of inland trade on their transit through the country, and on their entrance into particular towns; of a monopoly of the sale and manufacture of salt; of the licensed manufacture and sale of arrack and toddy; and, in some parts of the country, of the licensed sale of beetle and tobacco; and of stamp duties and fees on judicial proceedings.

The mode and principles, according to which these branches of the public resources are conducted, are similar to those obtaining under the Bengal Government. For information respecting the amount of revenue which they have yielded, and for some general particulars relating to them, the House are referred to the second Report of this Committee. The heads of fiscal receipt, which have been specified, and what is derived from renting the pearl and chank fisheries, on the Coasts of Tinnévolly and Rámnad constitute all the sources of public supply under the presidency of Fort St. George, immediately connected with the subject of this Report, which it is thought requisite to notice.

The Collectors to whom is confided, under the superintendence of the Board at the presidency, the local management of the revenues within the Madras possessions, are twenty-one in number, exclusive of Assistant Collectors: and the names of the districts or portions of country forming each Collectorship, are as follows:—

Collector-  
ships.

Ganjam, ... ..	} Northern Circars.	
Vizagapatam, ... ..		
Rajahmundry, ... ..		
Masulipatam, ... ..		
Guntoor, including Palnaud, being a part of the Carnatic.	} Carnatic.	
Nellore and Ongole, including part of the Western Pollams or Zemindaries, ... ..		
Northern division of Arcot, including Satiwaid, Pulicat, Coongoody in the Baramahl, part of the Balaghaut, and of the Western Pollams or Zemindaries; ... ..		
Chingleput or the Jaghire, ... ..		
Southern division of Arcot, including Cuddalore and Pondicherry; ... ..		
Trichinopoly, ... ..		
Tanjore. ... ..		
Dindigul, including Madura, Manapara Pollams, Ramnad, and Shevagunga, forming part of the southern Carnatic, ... ..	} Mysore and Carnatic.	
Tinnevelly, ... ..	Southern Carnatic.	
Bellary, } ... ..	} Ceded Districts. ... }	
Cuddapah, }		
Seringapatam, ... ..	} Mysore.	
Salem and Kistnagherry, ... ..		
Coimbatore, ... ..		
Canara.		
Malabar.		
Madras.		

The limits of the Collectorships are, in almost every instance, co-extensive with the local jurisdictions of the Zillah Courts of Justice.

It was the intention and hope of your Committee, to have been able to have concluded their Report, with an account of the system of Jurisprudence, and Police, established within the territories subject to the Government of Fort St. George, similar to that which is contained in the branch of their Report, applying to Bengal; but the range of enquiry and detail they have felt it necessary to pursue, in respect to the management of the land-revenues, has extended so much beyond their expectation, as to render it impossible to carry that purpose into effect, in a way that would either satisfy their own sense of duty, or correspond with the intentions of the House. If therefore this part of their investigation is for the present omitted, it is not because it has escaped their attention; but from a strong impression of the importance that belongs to it, and a conviction that no slight view of it, would be useful or desirable.

Judicature  
and Police.

The course which your Committee has pursued, in the account they have thus given of the measures, whether of a temporary or permanent kind, which have been adopted by the Madras Governm

Concluding  
Remarks.

Concluding  
Remark<sup>th</sup>.

for conducting the revenues under their charge, superseded the necessity of here entering into any detailed observation, on the effect which they have produced on the welfare of the country. With regard to the permanent settlements, which have recently been formed in the Northern Circars, the Committee consider the sentiments expressed by them, as to the arrangements of the same nature, which were antecedently established in the Bengal territories, as equally applicable to those under the authority of the Government of Madras. Your Committee are disposed to believe, that they have tended to introduce a more settled and better order of things into the Northern Circars; but it nevertheless appears to them, that the experience, which has been obtained, of permanent settlements, in some parts of those provinces, as well as in some of the districts more recently acquired, in which they have, as already observed, in numerous instances entirely failed, suggests the expediency and wisdom of proceeding, with great circumspection, in the extension of them, on the principles on which they have hitherto been introduced. The important lights which have been thrown on the subject of revenue management, by the active and intelligent investigations of the Company's servants, in the modern possessions of the Peninsula, has in so great a degree added to the stock of information before possessed, respecting local institutions, and the Hindoo system of Financial economy, as contra-distinguished from the altered and perverted form, which it assumed under the Mahomedan Governments; while the good effects which have resulted from a recurrence to the former system, by the means which it has afforded, of reforming abuses, removing oppressions, ascertaining individuals rights, and obtaining a real knowledge of the people, and of the internal affairs of the country, renders it, in the opinion of your Committee, highly expedient, that the mode which has hitherto been resorted to, for permanently settling the land-revenues, should be reconsidered in its principles, before it be applied to provinces into which it has not yet been introduced, with a view to such modifications and improvements of it, as the more intimate practical knowledge we now possess of the local concerns of the country, may render desirable to be adopted. This opinion has derived material strength, from an attentive consideration of the Documents, which are inserted in the last article\* of the Appendix to this Report.

\* Appendix No. 19.

One circumstance appears to have peculiarly contributed to make the situation of the great body of the natives, under the Government of Fort St. George, infinitely superior to what it was under their Mahomedan rulers, and by which all the other advantages extended to them, are, as it were, confirmed and cured; that is, the vigour, the efficiency, and, if the expression may be allowed the *unity* of its authority, which neither acknowledges nor permits divided sovereignty, but which keeps every other power, in subordination to its own. The beneficial operation of this state of things has been greatly felt in Bengal, but it is believed much more on the Coast, arising from the greater degree in which a turbulent and warlike spirit pervaded the zemindars, the Poligars, and other Chiefs. As long as they were allowed to maintain their military retainers and establishments, they not only had defiance to the Government, but were constantly carrying on petty wars, one against the other; by which, the fields of the ryot were overrun and laid waste, his crops destroyed, and whatever other property he possessed, became a sacrifice to the preda-

tory bands of contending parties. Even the Pottail of a village, in many parts of the country, had his small military retinue; and among this description of persons, the same scenes of intestine disturbances were exhibited, though on an inferior scale: At present, there exists not, unless it be in the hills of the Northern Circars, and in some few other places, any military force kept up by individuals. The unruly and restless spirit of the Poligar, is gradually giving way to the peaceable habits of the land-holder; and the ryot is enabled to pursue the cultivation of his fields, without danger or apprehension. It is not meant by your Committee to assert, that the evils which are here alluded to, are not occasionally still experienced, but they are now only occasional, where they were continual, and when they have unhappily occurred, they have been vigorously and promptly suppressed, and have led to those further measures of effectual precaution, which a powerful Government has alone the means of employing, and which it is its duty to employ, when necessary, for the protection of those committed to its care.

Concluding  
Remarks.

28th July, 1812.



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## APPENDIX.

### APPENDIX No. 13.\*

#### POLITICAL SURVEY OF THE NORTHERN CIRCARS,

By JAMES GRANT, Esquire;

Transmitted by the Bengal Government, in the year 1786,  
to the Court of Directors.

To the Honourable WARREN HASTINGS, Esq.,  
Governor-General, &c., Council, in their Secret Political Department,  
Fort William.

Hon'ble Sir and Sirs,

CONCEIVING it to be one of the primary duties implied by the tenor of my Commission as public minister to the Nizam's Court, to learn the political situation of the different independent States of the Deccan, with which we were or might eventually be, at enmity or in alliance, as well as to ascertain the value and relative circumstances of the British territorial dependencies in the neighbourhood, to the end, that if the fortune of war, (always precarious,) should, contrary to the experienced judgment of intelligent rulers vindicate the gloomy apprehensions of the multitude, previous to the battle of Porto Novo, and became so far unpropitious to the national cause, as to authorize or impel a sacrifice to be made for the attainment of peace, we might be, at least, enabled to enter on the business of negotiation, with some certain precise knowledge in political arithmetic.

But the more immediate particular objects of enquiry seemed to be; first, to determine the actual power, with the inclinations, of Nizam Ali, to espouse the interests of the English against the Mysorean; and secondly, to ascertain the true territorial worth of our possessions adjacent to Hydrabad, called the Northern Circars, of which the re-annexation to the nizamat has been very naturally the favourite ambitious wish of his highness, from the moment of necessary and rightful dismemberment of these provinces in favour of the Company. This Nabob's power, estimated on a superficial view of an extensive dominion, with an annexed revenue, or from recorded public informations, appeared as formidable as his inclinations were interpreted to be favourable on the present occasion; while on the other hand, according to the accounts laid before Parliament in 1772, or subsequently in private circulation, and verified by farther Committee-investigations in 1781-2, it did not appear that such great advantages, either financial, commercial, or military, were derived from the Circars, for fifteen successive years of occupancy, with local tranquillity and abundant territorial produce as might render continued possession, with the utmost expected benefits, in future, grounded on experience of the past, an object of any political importance, to be set against either the entire loss of the Carnatic, or

\* Appendices No. 1 to 12 refer to the Bengal-Presidency and will be found in Vol. I of this edition.

Mr. J. Grant's  
Political  
Survey of the  
Northern  
Circars.  
Description.

Marhattas of Cuttack, excepting a tongue of land between that lake and the sea, a mile in breadth, at Moland, and intersected by the deep water communication of Manickpatam, at all times unfordable. Towards the south, the small river Gondezama, which empties itself at Mootapillee, separates the territory we are describing, from the districts of Ongole, and formeth on that side, the most distinguishable modern frontier to the Carnatic Payenghaut

The area or superficial contents of the Circars, taken in their greatest extent of accessible productive land, may be computed at 17,000 square geographic miles; of which perhaps only one-fifth is in cultivation or fallow; twice that portion, in pasture; and the remainder under woods, water, towns, barren hills, or a sandy waste three miles in breadth, bordering the whole extent of the Coast. By another division, three-fourths of this area maybe considered a plain,\* rising nowhere more than 25 feet above the level of the sea, and stretching, on a medium, 35 miles inland, with only two remarkable interruptions in its greatest length along the shore, by as many crop or rather inclined ridges of hills; the one, a few miles north of the river Sitticareram, which forms the southern boundry of Cicacole, and the other, parting unequally that province at the river of Poondy, into its present subdivisions dependent on Vizagapatam and Ganjam: The remaining fourth proportion parallel to this plain, and farther inland about 15 miles, is much more elevated, is agreeably variegated with hills and vales, easy of access, and superabundantly fertile. But beyond both these tracts of plain and hilly ground, to the north of the Godaveri, a still higher region extends close to the great ridge of mountains on the confines of Berar. This comprehends at least 6,000 square miles additional; but being poor, unhealthy, and thinly inhabited, pays so slender a tribute that it is scarcely made any account of, unless as a frontier towards the Marhatta dominions on the N. W., almost wholly inaccessible.

The grand divisions of this whole territory, are naturally and properly five: being so many portions of its length, principally marked by rivers running across from the hills on the west to the sea. But besides these, a sixth district has been formed from the maritime border of the

#### Six Provincial Dominions.

four southerly Circars or provinces, to serve as an appendage to, and secure the salt made, or customs collected at the ports of Nizampatam, on a southern outlet of the Kistna, and of Masulipatam on one of its northern branches, as well as at their respective dependencies along the Coast. 1st. Guntoor or Moortizanagur, the most southerly province, is of a circular form, comprehending an area of about 2,500 square miles. The river Kistna, after running a course of 600 miles nearly on the parallel of  $16^{\circ} \frac{1}{2}$  latitude, from its source in the Balaghaut hills near the Coast of Malabar, forms the northern boundaries of this Circar, and separates it, on its greatest extent on that side, from the province of Mustafanagur, to the west and south; the districts of Palnaued and Ongole, formerly dependent on the foudjarry of Kirpa, but some time since, incorporated with the Carnatic Payengaut, border its limits; and on the east, Nizampatam with its dependencies, intervene everywhere between it and the sea, excepting a narrow communication with the small port of Mootapillee, which in the confusion of frequent revolutions, has been

\* To this the province of Cicacole may be considered an exception, as being interspersed in its whole area, with a number of small insulated hills rising abruptly from the common level at considerable distances from each other.

dismembered from its proper maritime capital, and annexed to the interior country. This province, therefore, generally speaking, is entirely surrounded by the other dominions of Britain, and absolutely detached from all the rightful territory still claimed, and held formerly, by the Soubahdar of the Deccan under the crown of Delhi.—2nd. Condapillee, or Mustafanagar; and 3rd. Ellore, adjacent to each other, as well as to the Circar just described, in a north-easterly direction, occupy the whole space lying between the Kistna and Godaveri, the districts of Masulipatam towards the sea, and the inland province of Commamet on the west; and the keel, or lake of Colare, chiefly formed by the overflowings of those two rivers, with a parallel stream running through its centre to the sea coast at Gollapollam, would nearly divide the Circars under consideration into two equal parts or squares of about 53 miles on every side, allowing for some inequalities, which however ought not to escape notice. Condapillee, along the north bank of the Kistna, stretches some of its straggling pergunnahs in the west through Commamet, as far as Mongal, 12 miles from Masulipatam, and rather more than half way to Hyderabad comprehending an area, in the whole, of about 3,400 square miles. On the other hand, the river Godaveri, which describes the limits of Ellore northerly, curves so much in its greater branch to the south on approaching the sea, as to diminish considerably the east side of the square of this province; and though the district of Poleveram, dependent on Rajamundry, among the hills on the southern bank of the same river, be a further encroachment on the regular bounds of Ellore, yet still its superficial contents cannot justly be estimated at less than 2,700 square miles.

4th. Rajamundry, towards the south, is, with the exception above-mentioned, separated from Ellore, in its greatest breadth, by the Godaveri. This river, after receiving many lesser ones from its sources among the Ballaghaut mountains, near Bombay on the Malabar Coast, and running a course east, southerly from thence about 700 miles, divides itself into two great branches 35 miles from the sea, within which is formed the island of Nagur, a triangular space comprehending only 500 square miles, but of greater value in proportion to its extent than perhaps any other spot in the East, without excepting the famed Delta at Egypt. From the district of Poleveram on the west, the great ridge of hills towards Berar limits this province; and the small river of Settiavaram, running from thence to the sea, describes its northern boundary with Cicacole, including in all an area of 1,700 miles of accessible country.

5th. The districts of Masulipatam, form the Coast of the grand division of the Circars, and, as hath been observed, are only portions of the maritime border, dismembered for certain use, from the four provinces already described. Nizampatam, formerly a separate jurisdiction on the south of the Kistna, extending along a coast of 60 miles from point Dive, near the great mouth of that river, to Mootapillee south, and about 5 in breadth, on a medium, to the territory of Guntoor, constitutes the southern portion of this division, and from the some headland, including the island of Dive, to Marsapore on the southern arm of the Godaveri; and from thence to Ingeram on its northern branch just beyond the point formed by and deriving its name from this river, lie several pergunnahs detached from Condapillee, and some lesser sea ports, scattered on the shores of Ellore and Raja-

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is sufficiently watered by four inferior rivers, which have their outlets at the respective ports of Vizagapatam, Bimlipatam, Maphus Bunder or Cicacole, and Calingapatam, besides many lesser streams in the seasons of the rains; in advancing to the northward, and in the territory of Jehapore, the river of Ganjam, uniting different branches from the valleys of Vizianagur, Burragur, and Govinsur, in the very centre of the whole district, in its greatest breadth, as Aska makes this portion of the province equally fruitful with the other, comparatively to its extent.

From the many advantages which we have already enumerated, as common to the Circars, it may be expected, that their natural produce will appear proportionate; nevertheless, the more useful classes of animals are found in greater abundance than variety, being almost wholly reducible to sheep and the larger species of horned cattle; but the neighbouring sea, and its numerous inlets, abound with every kind of Indian fish, a few excepted, together with some that are common to Europe, such as mullet, soal, and pomflet; the latter resembling most the turbot, if it be not exactly the same in miniature, is most peculiarly attached to this Coast, and is turned to no inconsiderable benefit when salted, for the inland markets. It is, however, in the grand and most necessary articles of vegetable production, that this territory is particularly famous. In grain, the different sorts of which we have already had occasion to mention, it is properly the granary of the Carnatic during the north-east monsoon, in like manner as Tanjore is reckoned on, for the other season of the periodical winds from the opposite point of the compass. Fruits, roots, and greens are scarce, or reared with difficulty to the south of the Godaveri, and even to the north of that river; owing, no doubt, to the influence of the sea air, are neither so excellent in kind, nor are they to be met with in such plenty or variety as in other parts of the Deccan. It may further be observed, that some of the articles of second necessity, such as sugar and cotton, are also too scantily produced in Rajamundry and Jehapore, for the general consumption of all the provinces, while on the other hand, bay salt and tobacco, the latter from the vicinity of Masulipatam, known everywhere for superior excellence, have exceeded, of late years, in quantity, the home and foreign demand for both. But, in the estimation of a commercial people, all the partial disadvantages we have named would be more than counterbalanced by a single uncultivated production of the greatest utility, if proper use were made of the forests of Rajamundry, which, from the commencement of the hills, along the banks of the Godaveri to Palouncha, on the frontiers of Commamet, yield a superabundance of the best and largest teak timbers, so generally thought superior in quality even to oak, for the ship-building and navigation of the Indian seas. At present, the cocoa and palmyra, or in the more northerly province, the toomecara,\* form the principal materials for constructing, in the different ports of the Circars, 500 of those unwieldy vessels called doonies† of various burthens, from 60 to 300 tons each. The diamond mines of Guntoor and Condapillee, reserved by treaty to the Nizam, deserve barely to be mentioned as a rarity; not to be considered as of any great political consequence.

\* This seems to be a species of the tree which produces the gum arabic.

† Coasting vessels of one or two masts, managed by native lascars or seamen, having a convex upper deck, with the view of resisting more effectually any incumbent waves.

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In regard to Manufactures, the staple produce of the country worked from cotton is of two different sorts and fineness. Plain long cloth, so valuable at foreign markets, is chiefly wrought in the islands of Nagur and its vicinity, where the manufactures have always found a sure asylum from the ravages of war; it forms the ground-work of the best printed calicoes in Europe, and of those inimitable painted ones called palampores, in the districts of Masulipatam. The coarser plain cloths made to the north and south of the Godaveri, or coloured with chay root, which is the madder of the east, and growing in most perfection in the pure sands annually overflowed by the Kistna, are equally articles in vast demand abroad, or for interior consumption. But the muslins of Cicacole, the beautiful woollen carpets of Ellore, and silks of Barrampore in Jeha-peer, wrought from raw materials imported from Bengal or China, are rather objects of curiosity and meriting encouragement, than considerable in quantity or benefit. Of this nature also is the art of painting, or inlaying ivory and blackwood, in the cabinet work made at Vizagapatam; but the facility, convenience, and cheapness, with which ships of war or of burthen, not exceeding 500 tons, have been, and might in greater number be constructed, in the ports of Coringa and Narsapore, at the two principal mouths of the Godaveri, are considerations of the utmost importance to a maritime state; nor should the extensive branch of ship-building at present in use, though with so much imperfections and imprudence in supplying 50,000 tons in small craft for the coasting trade, be forgotten, in stating the more useful arts, which at once favour the proprietary and local interests of the country.

The several objects of natural or artificial produce, when united, from the grand resources of commerce, which in the Circars may be classed, under three different heads. The trade to Europe, to neighbouring Indian ports, and the Inland Provinces of the Deccan. The first confined entirely to the fine cotton manufactures exported by European nations which have establishments on this Coast, or purchased by other foreign adventurers, may amount in the whole, at prime cost, to thirty lacks of rupees, of which one-half seldom finds its way to England, though a much greater quantity would be productive of a certain benefit, of upwards of 100 per cent. The 2nd, or coasting trade, carried on almost entirely with Madras, since the late prohibition against importing bay salt into Bengal, consists either of grain, amounting annually to half a million of bags, and valued on a medium, at twenty-five lacks of rupees including freight and other charges, which return to the country; or for the most part, in the coarser cloths proper for the eastern markets, and which may be estimated at ten lacks more.—The 3rd branch, or interior commerce, in salt and piece goods of native production, or copper, and raw salt; the latter, chiefly from Bengal, leaves a balance of ten lacks, after deducting half that amount for returns of cotton and wheat received in barter from the Lomballies,\* or inland carriers, and consumed within the Circars;—and these are the various commercial benefits computed in the gross at 75 lacks of rupees, which, in a flourishing period of 17 years back, and most so under the late distractions in the Carnatic,

\* Lomballies, Lombardies, or Buyarahn, are a wandering tribe of carriers or camp followers; the descendants of those who, with their cattle, accompanied the emperors Shah Jehan and Allum Geer, in their wars in the Deccan. They are a tribe of Sicks subdivided into about 18 lesser ones, all followers of Nanie Shah.

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have annually increased the hidden treasure, or languid circulation of the parsimonious Indians, excepting an overplus never exceeding 15 lacks, saved from a very disproportionate revenue, to liquidate the yearly gratuity paid to the Nizam by treaty, or be remitted in specie to the presidency of Fort St. George.

The native inhabitants of all these provinces, exclusive of a few thousand Mahomedans dispersed in the principal towns, and among the more regular infantry and militia, are wholly Hindoos, and

may, with great moderation, be numbered at two millions and a half, under all denominations. They are composed, or rather they are parts, of the two nations of Telinga and Oria, Worja, or Orissa, formerly divided from each other by the Godaveri, but since their union under the same Government, a good deal mixed among themselves, as well as with some of the neighbouring tribes; still, however, under a general religious conformity to the doctrines of the Bedes, as received in the Deccan. They speak and write different dialects, apparently of the Sanscrit language, and have rites, customs, and characteristical traits, perfectly distinguishable from each other. The four great castes or divisions of the people, as founded on spiritual authority, are therefore common to both countries; but with less deviation from the original institutions in Oria, where braminical abstinence from animal food, excepting fish, contrary to the practice of all the other Decannees, is pretty generally observed by the higher tribes of every class. Farther, as these distinctions had equally a reference to the temporal, as well as religious state, so, even where the ancient rule, prohibitory of intermarriage, has been once or oftener infringed, and the tendency consequently greatest to confound the different orders, yet they have been, in a manner, wholly preserved; and sometimes most tenaciously adhered to, in civil occurrences among the Sunker, mixed or bastard descendants of the primitive inhabitants. Thus, the Bramins continue to enjoy their pre-eminence and consideration among the other tribes, though always in proportion to the purity of their lives, or outward sanctity. In like manner, the Rachewars, Row-wars, and Velmas,\* of which denominations the principal zemindars in the circars are actually composed, affect the warlike character and manners of Rajpoots, to entitle themselves to be ranked with the more genuine offspring of the Chesteree, or second class. But the comewar conbies, or husbandmen; golawer-ahere, or cowherds; saliwar-julhai, or weavers, together with the twelve bullootedars or artificers, maintained by the greater villages, and taxed by Government, though all incorporated in the sooder, last, or fourth great castes, have yet sometimes claimed the degree, immediately above them; and from their utility, have as often been allowed by a foreign Magistrate, to rank with the comte banias, or retail merchants, which are properly of the third or class assimilated with that of Bice †

\* Rachewars, Row-wars, Telinga corruptions of Rajah, or of its diminutive Raj, joined with the personal or local appellation, war, to express the people or descendants of chiefs of foreign extracts, or of modern upstart race. The Velmawars among the Telinganians, are equivalent to the Nairs of Malabar, or Naigs of Canara, and are the native gentry or military of the country, claiming descent from, or adopted into, the families sprung from the ancient princes of Worungel.

† N. B.—What further regards the character, customs, manners and religion of these Decannee Hindus, is the subject of a more ample description in another part of our Political Survey, which treats generally of all the six Indian nations inhabiting the Peninsula, giving their names to, or denominated from, the grand divisions of country, Malabar, Canara, Merhat, Telinga, Oria and Gondwannah, into which the Deccan is naturally and properly distributed.

REVOLUTIONS AND HISTORICAL EVENTS.

It was not until the year 1471 of the Christian era, or 876 of the Hejirah, that the Mahomedans of the Deccan extended their arms to the Northern Circars.

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1st.—Bramineah Establishment, A.D. 1471.

At this time, Oriah, the Rajah of the country of the same name, separated from the rest of Orissa on the north by the Chilca lake, having died without issue, a dispute arose for the succession between Mungul-rai, the adopted son, and Hunner, the cousin of the deceased. The latter had recourse for assistance to Mahomed Shah Lushery who then ruled over the Bramineah empire in Beder, and long wished for such an opportunity of extending his conquests on that side of his dominions; in consequence of which, the claimant was not only put in possession of the family estates, but through the aid of his great ally, acquired the new conquests of Condapillee, including all the intervening districts, to Rajamundry, on condition of becoming tributary for the whole of the Mussulman empire; but the ambitious projects of Mahomed Shah were not accomplished until nine years afterwards, in subjugating more completely to his authority, the districts of Masulipatam, with the important province of Guntoor. These formed part of a principality lately established by Narsingh, who was probably descended from the conquered Telinga Rajahs of Worungaul; and being driven from the family inheritance, took advantage of the distractions which prevailed in the Carnatic, to make himself master of the sea-coast of Coromandel, from the Kistna south, to Kanje, or Conjeveram; fixing his chief residence at Chudergeery Narsinga, and so often confounded by European travellers or historians with Bejenagur, the capital of the greatest Indian empire of Canara, from which it had been dismembered, entered largely into the political views of the Court of Beder; so the possession of Guntoor in particular, as lying on the south side of the Kistna, and in other respects, from situation, justly considered the master-key of the Carnatic towards the north, appeared of the greatest relative importance.

In the year 1512, the Kootubshahy, or second dynasty of Decanny Mussulman kings, dismembered, as Turrefars or Governors, in right of powers, the eastern division of the Bramineah empire,

1512.

2nd.—Kootubshahy.

called Telinga, but in after ages, more generally denominated, from its capital and principal fortress indiscriminately, the state of Hydrabad or of Golconda; and in proportion to the limited sway of this new sovereignty, so the complete reduction of all the tributary dependencies, especially those on the sea-coast, which are now the subject of consideration, became more an object of policy with the ruling administration. The countries south of the Godaveri to the river Gondegama, were entirely subdued, reduced nearly into their present form of provinces as described, and otherwise modelled almost on the same principles of interior Government, as prevailed to the period of the last revolution, when they were annexed to the British dominions in India: but at that time, Wistna Deo or Gajepetty, a powerful prince of Orissa, having united under his sceptre all the ancient family domains, from the confines of Bengal to those of Telinga on the south, no impression could be made on Rajamundry, or the more northerly province, formerly tributary to the Mahomedans, while possessed by the descendants of Oria, until the year 1571, under the reign of Ibrahim Kootub-Shah. Then, a new participation of this Indian principality lessened the power

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of defence, and facilitated the reduction of the Rheddy, or proprietary Chief of the race of Gajepetty, to whose lot the southern division, along the banks of the Godaveri, descended as an inheritance. The treason of Vachevoy Mussaleo, ancestor to the present zemindar of Peddapore, and renter or manager for the Rheddywars, furthered the ambitious projects of the Sultan, while it procured for himself, the farm of Kimmoordeta, which served as a foundation to more extensive acquisitions. But the conquest of Rajamundry was still far from being complete. The island of Nagur was wholly inaccessible to Mussulman troops; nor could the interior of the province be sufficiently protected from the ravages of the ejected proprietors, who were driven to their unwholesome fastnesses among the hills, without a standing militia and feudatory force; which, besides the ordinary estimated revenue of the Circar, subsisted on lands exempted from taxation, undue exactions from inferior subjects of the State, or plunder taken from neighbouring independent inhabitants, who were possessed of greater wealth than courage to defend it. In like manner, Cicacole was but imperfectly reduced; and reckoning only its first valuation, according to the public records, rated at an assessment greatly short of the actual collections made from the people, and the necessary military disbursements of a frontier Province.\*

1687.  
3rd.—Timoooream.

Such, however, was the state in which all the Northern Circars, together with the other dominions of Abril Husien, the last of the race of the Kootubshahy fell in the year 1687, to the victorious arms, of Allem Geer, the great Mogul emperor of Hindostan. But, during the remaining twenty years of his reign, this monarch was too busily employed in conquering the larger provinces of the Deccan, and curbing the upstart Marhattah power, to inspect or render as productive as they ought to have been to the treasury, either of the two maritime dependencies of Hyderabad, henceforth termed a soubah, lying north of the Godaveri; and in the period which immediately followed his death, successive wars or contention for empire precluded everywhere, the possibility of a reform, having introduced anarchy and usurpation in some places, or in general occasioned a total suspension of all regular Governments, throughout the whole extent of Hindostan.

A. D. 1724.

At length, the memorable battle of Shuckerkerd, A. D. 1724, gave a transient repose to the Deccan, while it transferred in fact, though not in form, the sovereignty of this great limb of the Mogul empire, from the house of Timeer to that of Assiphean, in the person of the first and famous Nizam ul Moolk; self constituted, as well by sunnuds from Mahommed Shah the reigning emperor, Viceroy of all the six Soubahdarries south of the Nerbuddah, one of the great ancient and modern boundaries of proper Hindostan. The wisdom and vigour of this new rule, were immediately felt in the Circar of Cicacole, by the appointment of Anweer ud dien Khan Gopamovee to the post of Aumildar, or controller of that province; but we are not to estimate the public benefits derived from an able

\* About the year 1502, Rajah Mansing, the emperor Ackbar's delegate in Bengal, having partially subdued the northern provinces of Orissa; including in the list of his conquests, the southerly dependencies of Kulling or Cicacole, and Rajamundry, valuing the former of 27 mehals, at rupees 2,39,000, and the latter of 16 mehals, at rupees 1,25,000; but in truth, the Mogul arms did not penetrate beyond the Chilca lake, and the assessment of those two districts annexed to, or making part of the original Toomar Jumma of Toorel Mull, as exhibited in the Ayeen Akbary, serves only to evince the imperfection of that famous rent-roll, with respect to the Soubah of Bengal.

administration of fifteen years successively, by the criterion of a rent-roll, under the best constituted Mussulman Government. The pride, the advantage of a great military establishment, though often nominal, must be taken into consideration; and if the policy and passion of princes did not so powerfully incline them to the system of purchasing personal attachments by conferring individual favours, yet it is so much the interest of ministers and other courtiers present, thus to promote the wealth and influence of provincial delegates, perhaps originally recommended by themselves, that full credit ought always to be given to public management, for every acquisition of private fortune authorized by unqualified despotism, written positive laws, or a conscientious implication of their reason and true spirit; nor will such liberality appear so great, when it is considered that death legally gave to the prince, entire and unconditionally, whatever portion of the riches of his subjects, the forbearance of his arbitrary will, left to their enjoyment in life, only, perhaps, in the hope of future reversion. To judge, therefore, impartially of Anweer ud dien Khan's progress in reducing to proper obedience, or in ascertaining and realizing the full revenue of those districts, so long placed under his management, we must take into the account his ample private emoluments, of which a skilful application probably paved the way to further preferment, until finally rewarded by the soujedarry of the Carnatic. That the remains of his fortune, escaped the grasping hand of his immediate superior, the Soubahdar of Hyderabad, at the period of his death, must be attributed to the inability of even the great Viceroy himself, their common ruler, to assert the more undoubted rights of sovereignty in any part of the Deccan, under the terror of the then prevailing power of the Mahrattas. And it may not be unworthy of remark, that even nineteen years afterwards, it required the irresistible influence of the British Government to obtain for Mahomed Ali, the successor of Anweer ud dien, a full discharge of the arrears, or pretended defalcations in the revenue of Cicacole. But if such were the advantages resulting from the ability and good fortune of the Ommilden, deputed by the great Asiph Jah to one of the maritime Circars; greater still were the benefits derived from the vigour and integrity of his contemporary, Rustum Khan, who, from 1732, for seven successive years, ruled with the most ample delegated sway, Rajamundry, with the other four more southerly provinces. There the zemindars, or Indian farmers generally had availed themselves of the surrounding distractions of the death of Alem Geer, to usurp the rights and feeble authority of their corrupt Mussulman Superintendents. To correct these dangerous abuses, and restore the ancient legal or necessary forms of interior administration, were the arduous task assigned to this new zelahdar or provincial Governor next in subordinate degree to, though on the present occasion, vested in the plenary powers of a soujedary; and the conduct of the man so fully justifies the Nizam's choice, that even to this day it is held up and considered by the inhabitants in general, as an example worthy of imitation for necessary policy, considerate humanity, rigid and universal justice. At the same time that these zemindars, defrauded the public treasury, they squeezed, with the iron-hand of oppression, the industrious husbandmen and manufacturers. The first object, therefore, of Rustum Khan's Government, was the total extirpation of such merciless tyrants. Those who escaped the sword were proclaimed as traitors, and a reward being offered for their own, with adherents heads, a sufficient number was

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soon collected, to erect two of those shocking pyramidal monuments, called Khulla-minar, near each of the provincial capitals; for one of which kind, though in a larger scale, the cruelty of Nadir Shah is held in Europe, so justly in abhorrence. The remains of one of those singular proofs of Eastern depravity, the cause or effect of the most violent despotism, are still to be seen in the neighbourhood of Masulipatam, and might be supposed to serve as a lesson of useful instruction to the natives, to contrast and revere the lenity of their actual Government. But the legislator will assuredly be disappointed who expects to find in Hindostan the operation of free enlarged reason and reflection; and the characteristic traits of the people, as sketched by the great Tamerlane, in his celebrated institutions, would not have been so long and universally admitted by his imperial successors, as making the true unchangeable features of their subjects, as well as indicating the infallible standard of practical rule in politics, if they had not been drawn with exact similitude by a superior discerning genius and the hand of a master. Accordingly, the severe administration of Rustum Khan, which he now farther distinguished, by substituting Amcens, Supervisors or temporary Collectors, in the room of the annihilated refractory zemindars, as proverbial for exemplary excellence in the Circars as that of Jaffier Khan, who devised the famous loathsome torture of the by-kunta or paradise, to extort from similar delinquents in Bengal the settled revenue of the soubah, collected from the ryots. Still, however, the jumma kaumil, or original assessment, continued at an under rate on the Khalsah records; and the benefits derived by the State from superior management were always temporary, depending on the personal ability of the individual employed, and for the most part flowing in, through the private channels of corruption. Mussulman depravity, indolence and ignorance, soon made it necessary to recur to the ancient system of finance, through the agency of Hindoo farmers general, who, to remedy the evils of a fluctuating Government, were made to have a permanent interest in the soil and general prosperity of the country, by certain local privileges which were so invariably continued in the same family by successive Aumildars, that they were often mistaken by the possessors for hereditary rights; proper always to be enlarged in anarchy, or under the authority of natural law, when civil restraints lost all controlling influence; and thus the creation of new zemindars was, in a few years, productive of fresh disorders under similar circumstances, throughout the whole extent of the Northern Circars.

For when these provinces, A. D. 1753, were annexed to the French

A. D. 1753.  
5th.—The French.

dominions in India, under the Nizamut of Salabut Jung, who owed his elevation and future support chiefly to the great address

and military conduct of the famous Bussey, so this able politician and commander, appointed to rule the Ceded territories, found himself under the necessity, but always with true measured civilized humanity, of going over the same ground with the best of his Mussulman predecessors, in re-establishing order, and the indispensable indubitable rights of Eastern sovereignty. Zemindars were as usual dismissed from their employments, but generally permitted to enjoy, under French sunnuds, their russooms and saverums, or conditional hereditary privileges, amounting to from eight to twelve per cent. on the net revenue collected; and excepting in the Circar of Cica-

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cole, there are more instances of new creations than total extirpation of the necessary officers of Government. Here indeed the reform was not complete, a number of petty Indian Superintendents divided the whole province betwixt them and family; new internal usurpations, together with multiplied abuses, for ever disturbed the tranquillity, while they lessened the receipts greatly below the dues of the exchequer. The union or annexation of these several possessions under one head, appeared the most eligible system of administration, and Vizieram Rauze, the predecessor, not ancestor of the present zemindar of the same name, who then only held the four pergunnahs or lesser districts about Vizianagrum, rendered himself the most useful and acceptable man to act in the capacity of chief. It is not our province to trace the progressive execution of the plan projected; and we could wish to forget such bloody scenes as occurred, in the acquisition of Bobilee;—suffice it to observe, that success crowned the enterprize, and raised the favourite Vizieram to that unrivalled power and consideration which the adopted representative of his family still is permitted to enjoy among a multitude of other official land-holders dispersed throughout the Circars, some of higher pretensions from birth, but all of inferior territorial consequence. At

1757.

length, a complete survey and hustabood, or detailed account of the gross collections of the whole country, infinitely more accurate and useful than the famous Doomsday book of England, were formed, and put Mr. Bussy in the knowledge of resources entirely beyond the reach of his Mussulman predecessors, and greatly exceeding perhaps the general belief of modern financiers. But moderation was necessary, under a recent foreign administration; the regular troops to be supported by the revenue were to be employed in distant service, and the great Director General himself, whose presence might frequently be requisite to enforce his decrees, was almost constantly obliged to reside at the Nizam's Court, to keep in order and set in motion that wonderful political machinery, which was at once the basis of his own grandeur, and made his nation the arbiters of the Decan. The jumma bundy or annual settlement, therefore, was only doubled in Cicacole and Rajamundry, and brought somewhat nearer the kham wosool, or gross receipts, in the other provinces. Besides which, as a temporary expedient; the zemindars were bound to maintain the public peace, defray all charges of collections, and keep on foot a sebandy corps or militia of twelve thousand infantry, which, over and above the ordinary service of preserving the three yearly crops, or enforcing their equal division between Government and its tenants, were liable to be called on for a very small daily allowance, to repel any invading foe. All this, however, we believe to have been only the first step towards establishing a more adequate jumma kaumil, or standard revenue, which a future prospect of stability was to make progressive, until arrived at that equitable medium of rent or taxation that leaves abundance to the husbandmen, with a sufficient spur to industry; that supplies the exigencies of the State in the necessary means for general system of defence, or to diffuse with returning increase, through the channels of commerce or other public disbursements, the enlivening benefits of provincial circulation, and after all, afford to indispensable intermediate agents, not princely fortunes to feed idleness, or pamper useless luxury; not hoards of wealth to be secreted in the earth, for the purposes of superstition or chicanery, and thus set at nought the deadly labour of man in

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the acquisitions; not enormous defalcations, from the indisputable rights of royalty to purchase remissions, privileges, and influence by corruption, to maintain a formidable military retinue, whose only virtue is personal attachment, to the master that pays them, chiefly in alienated lands, on the footing of those territorial benefices, which, with equal impropriety or ignorance, are sometimes suffered to be given away to gain the partial favour of Bramins, until at length the king's conquered domains are rendered of no account, or wholly parcelled out to support meditated rebellion, and be again re-united under refractory subjects, in the form of hereditary independent possessions; no, not any such dangerous, superfluities or embezzlements would probably have been allowed to zemindars; those necessary servile links in Eastern despotism to connect the distant extremes of prince and ryot. Nothing beyond a splendid family subsistence, with just such an overplus of income as might serve to support official dignity, consequential appearance, personal pre-eminence, and gentility. This we believe would have been the equitable political result of Mr. Bussy's scheme of finance, if he had been allowed to complete it, though the ignorant calumniators of that great man, without attending to the other inexhaustible sources of private wealth, which he possessed in commanding the entire ministerial influence of the Nizamut, do not give his disinterestedness all the credit due in the adjustments, in the meantime concluded, for the annual revenues of the Circars.

But in April 1759, by the conquest of the fortress of Masulipatam, that great commanding bulwark, the virtual sovereignty of all the maritime provinces on either side, from the river Gondegama to the

A. D. 1759.  
6th—Anarchy.

Chilcalake, was absolutely and necessarily transferred from the French to the British Government. The gallant officer, however, under whose command this new and amazing revolution had been effected, could not conceive the possibility of maintaining, under the rule of mercantile establishment, territorial acquisitions of such vast extent. He contented himself, and still more fully his employers, in obtaining a formal grant for those districts only, which have since constituted the immediate dependencies of the conquered capital from Salabut Jung, the supposed rightful renter of the Deccan set up by Bussy, and left the Vicoroy in nominal possession of the remainder, lost in wonder at the generosity and moderation of the English, though utterly incapable from Court distractions, or the local circumstances of the country itself, thus dismembered from its head, to realize the derelicted boon. In consequence of which, for seven succeeding years, the completest anarchy recorded in the history of Hindostan, prevailed over all the five greater Northern Circars. The forms, nay even the remembrance of civil Government, seemed to be wholly lost; lords became vassals, renters were called proprietors, and Aumildars changed condition with their inferior officers, by accepting zemindary russooms, or yearly acknowledgments to lessen the recorded value and standing revenue of the lands. In 1761, an unconstitutional reform was attempted under the sanction of illegitimate authority. Nizam Ali, the brother of Salabut Jung, the actual Viceroy, having some time before usurped the general administration of affairs in the Deccan was so unfortunate in his transaction with the Mahrattas, as to be obliged to cede for ever to the Peshwa, territories of the yearly value of one krore of rupees. The aspiring minister, regarding the consequent enfeebled state of the Nizamut rather as the effect of his brother's weakness and unworthiness to rule, than of his own misconduct, began to

entertain thoughts of the Musnud, and to anticipate the princely honours to which he had already been declared apparent heir. In this design, he the more readily yielded his inferior charge to a new Court faction, which rose on the decline of his own popularity, on being permitted to levy contributions from the eastern refractory provinces, which were to constitute a fund of corruption to assist him in his elevation. At that time, Hussein Ali Cawn acted in the capacity of Aumildar in the Circars. This man had in vain instigated the English Government to assert its rights; at the same time he found his authority curtailed in the exercise of his office by the protection given to the zemindars. Among numberless instances of this kind, one Codant Ram, of Deoracotah, a small but compact fruitful and highly cultivated pergunnah, lying 15 miles south of Masulipatam on the banks of the Kistna, had been invariably assessed in the books of the Circar of Condapillee, for a revenue of rupees two lacks, nineteen thousand, four hundred and fifty-seven, and six annas (2,19,457-6); the gross Mofussil receipts exceeded this amount in the sum of sixty thousand rupees which defrayed the expense of internal management, such as Sebundy, with the russooms and saverams of the zemindar, and other lesser officers of Government. Codant Ram, a sensible intelligent man, and at this day, without exception, the most skilful farmer in any of the provinces according to popular estimation, availed himself of the prevailing distraction, on re-instatement in the zemindary management, from which he had been suspended by the French, to obtain an annual diminution of his usual rent on the plea of predatory and other losses sustained by the inhabitants of the district, in the period of his suspension. He was seconded by the then Chief of Masulipatam, who undoubtedly conceiving him aggrieved, interceded so powerfully in his behalf, that for the small additional consideration of nine thousand pagodas paid to the Aumildar, the zemindary, in the first instance, was only rated at forty-eight thousand rupees on the general rent roll, though afterwards increased to 18,000 pagodas, or seventy-two thousand rupees but with a continuation of the same douceur, on settling the jumma-bundy. In this situation of affairs, curtailed in power and emolument, Hussein Ali solicited strongly the known ambitious Nizam Ali, who had already set out in quest of his pecuniary object, to visit and reform his own distracted jurisdiction. The invitation was gladly accepted, nor was the expedition fruitless. Titles and sunnuds were lavishly bestowed on the zemindars, for paying up arrears of revenue, or attaching them to the personal fortunes of the discarded minister, who was meditating rebellion against his brother, the immediate sovereign. These favours, illegal, unsubstantial in themselves, did not even in form, transfer any of the rights of Mogul royalty, and were only a temporary confirmation of ancient grants to new usurping land-holders; every tahsildar, or petty Mussulman, and French Collector, held and exercised the same prerogative on their first accession or yearly settlement of accounts, and the fees admitted of on such occasions, were no inconsiderable benefit to all the officers of Government; nevertheless the privileges conferred in this period of confusion, as coming from superior authority, and flattering to the vanity of upstart pretenders, became soon afterwards in such repute, that forgeries of them were common; twenty rupees could purchase an impression of the counterfeit seal, and eight annas more might have alienated half the regalities of Hindostan, as far as they were, at the

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disposal of an adroit Persian mutseddy or writer. But now a new revolution was preparing from abroad to rectify these glaring absurdities, and substitute constitutional rule, in the room of the most licentious disorders, oppression, and tyrannical anarchy, which had actually reduced the Nizam's receipts from all the provinces north of the Kistna on a medium of five successive years, to something less than three lacks of rupees annually. This was no other than the grand political change gloriously began ten years before, and finally executed in 1766,

A. D. 1766.  
7th.—British Rule.

by the immediate achievement or under the auspices of the immortal Clive, which increased the British empire, not so particularly in the East perhaps, as universally, to its greatest splendour and magnitude; though, at the same time, with respect to the Circars, it could only be considered, as adding territorial possession under written forms, to previous conquered right. Sunnuds, the most ample and legal, were procured from the actual rightful acknowledged emperor of Hindostan, transferring in perpetuity to the great India Company, the entire free, and unconditional sovereignty of that portion of his hereditary dominions, the present object of consideration, and then nominally under the weak factious administration of his delegate, or rather the self-constituted Viceroy of the Deccan. An army of about 3,000 sepoys at once enforced the grant, and terrified the Nizam into a solemn confirmation of it by treaty, but with a voluntary acknowledgment on the part of the English, which though of longer duration than originally expected, must be allowed sufficiently to support the national claim to generosity and moderation. An insidious combination and war commenced a twelve month afterwards, in return for such substantial favour, soon gloriously terminated, however, by the battle of Trincomally, served only to strengthen and give permanency to the tenure of these important recent acquisitions, with rather a diminution of the pecuniary gratuity erroneously called a peshcush, or tribute paid yearly on certain conditions, to the soubah, in consequence of the former negotiation; nor will it seem a matter of so much surprize, that an incumbrance so large, dangerous, and, as it afterwards appeared, so ill bestowed, should have at all entered into the original agreement, or that an entire permission of it, should not have formed an article of the second, when it is considered, that in both cases, concessions the most mortifying, and infinitely of greater estimation, were obtained in addition, for the Nabob of the Carnatic, the mortal enemy and declared rival of his superior the Nizam; that a variety of other circumstances, and political combinations, opposed a more advantageous settlement; such as, that the sphere of British Government in the East was but recently enlarged by the acquisition of extensive territory; that mens' minds, formed only to the contracted scale of mercantile policy, were consequently unprepared instantaneously to embrace objects so various, complicated, and of so vast a scope; or that, if a few individuals of superior genius could be found, who comprehended the theory, yet still experience was wanting, in the practice: that on the other hand, the highest and most formidable ideas were then entertained of the power, pretensions, and rights of the Viceroy of the Deccan; that in proportion as the glare of these, was to vanish from popular sight, so the gratuitous tribute it commanded, was to be of that short duration, subject to many future contingencies, and, at all events, agreeably to the law of nations, as universally understood in the East, as well as to the spirit, and not contrary to the letter of subsisting treaties was

absolutely and finally to cease on the death or removal of the actual incumbent. Neither is it to be wondered, even at this day, after a lapse of full seventeen years of the most profound tranquillity, abundant produce, and commercial benefits, enjoyed, perhaps, for the first time for ages past in all the Circars, if the East India Company have not as yet, entirely entered into their last equivocal and more undoubted proprietary rights. Their servants in this country are placed under the most embarrassing, unreasonable circumstances. The pursuit of fortune can be the only private object, to suffer probable death, and certain loss of health, in a foreign climate, destitute of all natural or social pleasures, according to the bent of a tolerably well finished European education. Not only the most rigid restraints, formally are opposed to the gratification of a ruling desire, originating from a fictitious necessity, but likewise, all visible means of subsistence are actually denied; at the same time, the temptations of ministerial offers are strong, but not so much in the pride of holding these, as in their attendant emoluments. The virtue of the present age is weak; while refinements of the understanding are capable of finding out and reconciling evasions of the civil, only to obey the more powerful law of natural reason. Prejudices are consequently entertained at home, against Indian administration in general. These create disgust abroad: no incitements are held out for industry, improvement, or disinterested conduct. The evil becomes extreme; it is found to be deeply rooted in the original constitution of Government; and if at all to be rectified, it can only be, through the lenient, wise, and powerful interposition of the British legislature. The task is begun, with some hopes of completion; yet, if it should appear, in course of a vigorous prosecution, that millions have been lost to the public, in lieu of thousands pocketed by individuals, it by no means follows, that more penal laws, rigidly enforced by the most virtuous administration in the universe, will prove effectual, when due attention is not paid to the local circumstances and craving private interests of Agents, necessarily employed at the distance of near half the globe from the high controlling power, in large discretionary confidential trust; or rather, perhaps, according to a former observation, it may happen, that "should restricted laws be written in blood, and Minos himself the Judge, unaccompanied by reason, they would be as the dead letter of tyranny, opposed by bold necessity, or eluded by the timid craft and villainy of slavery."—But to return from this digression, to the subject of our historical detail: it is necessary to remark, that even after the formal cession of the Circars, so liberally paid for by the Company, their arms had still to subdue, at a great expense, the zemindars of Cicacole and Rajamundry, instigated to be refractory through the former weakness and present machinations of their rejected Mussulman rulers, while the farming land-holders of Ellore and Condapillee more readily submitted, under a written promise from the military commander, of the continuation of their privileges under certain conditions; which, of course, were never voluntarily to be fulfilled by a people who, the first time in the tradition of ages, had heard of stipulations proposed by conquerors.

The fate of Guntoor was singular; nor doth the possession of it, yet complete the conquered granted right of sovereignty. A seven years' lease of this

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province, granted to Bazalut Jung by his brother Salabut Jung, the Viceroy, to enable the former to entertain the party of Frenchmen to be expelled from the limits of the Deccan, ignorantly described by the river Kistna on the south; and thus virtually set aside the agreement entered into by the latter in 1759, with the English Government, was just expired at the period of concluding the treaty of Hyderabad in 1766; and though Nizam Alli, the successor of Salabut Jung, at this time would have considered the extermination of his brother the lessee, a more desirable circumstance than the renewal of his holding, and soon afterwards actually proposed the alternative; yet, as the latter proceeding curtailed the advantages of a more formidable natural enemy, and left great room for future contingencies, so the farm of Guntoor was continued to Bazalut Jung, but under the erroneous description of a jageer, on conditions acknowledged to have been broken on his part in 1768, and always depending on the good will and pleasure of his immediate proprietary superiors, who, at the same time, enjoyed the most rightful, extensive, and powerful sovereignty actually existing in Hindostan. But, strange to relate, in 1779, we find the local representatives of this mighty Government change conditions with a petty vassal, and put themselves on a footing with the little proprietor of the Circar of Adoni, to obtain the rental of Guntoor, that they might have the honor of sub-letting to the lately constituted subadar of the Carnatic, their great enfeudatory Nawaub or Deputy, as in propriety he must be called, since there are no treaties, or circumstances of equality, to authorize his being distinguished as a federate ally, or otherwise, such a reversal of the natural order of things could not have been of long duration. Ignorant, ambitious neighbouring rulers, construed a total dereliction of dignity, right, and power, into a conscious incapacity of governing, unless through the vain medium of their own flattered ability and supremacy. And as an earnest of greater acquisitions, the Nizam, in November 1780, seized the province in question, which was now ordered to be evacuated by the English troops; and has, from a series of (to him) fortunate circumstances, continued in his possession even beyond the period of its final absolute reversion to the Company, on the 5th October 1782, when death put an end to all and singular pretensions of Bazalut Jung.

#### GOVERNMENT.

Were we to judge of political events from partial experience, it might be concluded on a superficial view of the preceding account of revolutions, that the system of Government in the Circars has undergone the same variety of change. But as limited monarchy and freedom peculiarly distinguish Europe, so despotism and slavery seem to be the universal indelible character, in which nature has stamped the state of civil society in Asia; and if any one local division in this quarter of the globe can be said to bear the first and strongest impression, it is undoubtedly Hindostan. From the remotest antiquity, this country has not only been subject to the single arbitrary will of native rulers, in patriarchal feudatory subordination to one or more superior Chiefs, but it hath constantly, in whole or in part, been held in a state of double vassalage or tributary dependance on foreigners, until its final absolute conquest by the Mussulman arms at the close of the 13th century. This revolution, indeed, having effected the total

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for ability and integrity; though it seems evident in this instance, that a close attention to public avocations, or their private pursuits, left them not sufficient leisure to investigate or discuss with due consideration, the true theory of their own practice.\* For that such is the foundation of the revenue system, in all parts of Asia, is not only deducible from the nature and spirit of despotic Governments, as universally established there, and manifested in a manner, in every page of the genuine particular histories of each country, but absolutely ascertained to be so in Hindostan, in form and fact, by written positive laws; not indeed declaratory of a right which never was or could not be disputed, nor otherwise understood than as instituting and enforcing a practical scheme of finance over the whole landed property of the empire, and calculated to draw the greatest possible rent into the royal treasury, after deduction of the necessary expense of agency, and having exercised the highest proprietary authority in obtaining the legal sources, personal management, and amount of revenue, according to an exact measurement, and proportional assessment of the land, on an equitable valuation of the annual territorial produce, to be equally divided between Government and its ryots, or the immediate cultivator of the soil; neither is it to be expected that we should in this place, describe all the higher gradations of delegated power, the standing forms of office, or the functions of superior agents, however necessary it may seem for the more perfect comprehension of the relative subordinate administration of the Northern Circars, depending also on discretionary individual rule. Such information will best be collected from the firmans, sunnuds, or Commissions of the respective officers employed, connected with an historical detail of executive management, throughout all the various departments of the State. We shall therefore now confine ourselves, to a cursory view only of those provincial arrangements respecting the civil jurisdiction of the territory at present under consideration, which occur, in describing in very general terms, the formal authority of the lowest class of arbitrary delegates, beginning with the *aumildar* as the immediate representative of Government.

This officer, though greatly below the degree of the *foujedars* of the Carnatic Payenghaut and Kerpah; held his appointment in like manner, directly under the Soubadar of Hyderabad, but most commonly by patent, from the universal superior, the Nizam or great ruler of all the six Soubahs of the Deccan, including the whole Peninsula or southern Promontory of Hindostan, from Cape Comorin in 8° North latitude, to the river Nerbuddah, almost under the tropic of Cancer. His local jurisdiction also, when extending over all the northern maritime provinces between the Gondegama and the Chilca lake, was no-wise inferior in magnitude or relative importance, to that of either of his two southerly colleagues, and he was absolutely vested in the same undivided plenary powers of *zelahdarry*, *foujedarry*, and *shaikdarry*, which may be defined provincial civil magistracy, military command and control of finance; though with this difference however, in latter times, that he continued in fact, as well as in form, subject to a superior; whereas the others had effected or were supported, in a state of virtual independence.

\* Also, Reports of a Committee of the House of Commons, 1781-2; and a Plan for the Settlement of the Revenues of Bengal, &c., 1776.

In the first capacity of Nizam, or ruling Magistrate, he was guardian of the rights of sovereignty ; prevented or chastised foreign encroachments and interior disorders ; declared what should be construed into rebellion or treason, and punished such delinquency at discretion. Arbitrator in all cases of life and death, he presided personally, or by Naib or Deputy, in the Sudder Cutcherry Adawlut, or Chief Court of Justice. The darogah or principal clerk, prepared the indictment, summoned the evidences, and went through the forms of examination, as directed from the bench. The mufti or molavi, doctors learned in the law, expounded the text of numerous orthodox commentaries of the Koran ; the cazi, or supreme Judge, pronounced the sentence, and the cutwal or Lieutenant of Police, executed it ; but only at the special command of the Aumildar. In like manner, this high representative of royalty took cognizance of, ultimately, and solely determined, the more consequential civil disputes or causes of considerable private property ; but left the decision of such as were of little moment or unproductive of heavy fines, and the usual forfeiture of one-fourth of the amount litigated claimed by Government, to the Cazi, who was also public notary in the attestation of deeds of grant or contract, and writings in general. Thus, the Mussulman code was the universal established law of the land in crimes and punishments, and regulated the forms in all cases of judicial administration, though the virtual exercise of it depending on the single arbitrary will of an individual ; and, considering the mixture and common depravity of inhabitants, the crafty pusillanimity or inoffensive bloodless disposition of the greater part, the propensity of the stronger few or slaves in power, to tyrannize over the weaker and more dependant classes of the people, it must be confessed that a system of jurisprudence summary, severe, and despotic in the execution, seemed the best calculated to preserve the distant, feeble supremacy of the prince with the internal tranquillity and order of society. But in mere civil cases or personal differences, the genuine parsimony and bigoted Hindoos seldom, if ever, had recourse to a foreign tribunal so expensive, uncertain, and violent in its decisions. The simple, amicable mode of arbitration by reference to the heads of castes and tribes, to native superiors, or mutual friends, was universally followed by those who formed the bulk of the community ; and from its convenience, never opposed by their slothful, proud, selfish rulers, since the commencement of English administration. We know not on what principles there has been a total suspension of the long-established Mussulman law and High Court of Judicature, without substituting others in their room, yet incurring the usual expense of all the requisite officers. That no very great public inconvenience hath as yet been experienced or made visible from such extraordinary deficiencies, may be a good argument to prove the habitually pacific submissive character of the natives, or the strong impression of ancient forms of rigorous justice over timid minds ; but will scarcely vindicate the continuance of the same negative course of Government, or indeed recurring to any other than the former, under milder and better regulations, unless it be admitted that the experience of ages and reasoning of the best statesmen of Hindostan can be controverted ; than the nature of man is changed, and requires not the checks of a legal despotic authority ; or that civil society can long exist in a state of judicial anarchy, under the forced dominion of a handful of foreigners, removed at the distance of a six months' voyage from their mother country.

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This officer, though greatly below the degree of the *fonjedary* of the Ornatie Payonghaut and Korpah; held his appointment in like manner, directly under the *Soubdar* of Hyderabad, but most commonly by patent, from the universal superior, the Nizam or great ruler of all the six *Soubahs* of the Deccan, including the whole Peninsula or southern Promontory of Hindostan, from Cape Comorin in 8° North latitude, to the river Nerbuddah, almost under the tropic of Cancer. His local jurisdiction also, when extending over all the northern maritime provinces between the Condoggama and the Oklen lake, was no-wise inferior in magnitude or relative importance, to that of either of his two southerly colleagues, and he was absolutely vested in the same undivided plenary powers of *zolahdarry*, *fonjedarry*, and *shahdarry* which may be defined provincial civil magistracy, military command and control of finance; though with this difference however, in latter times, that he continued in fact, as well as in form, subject to a superior; whereas the others had effected or were supported, in a state of virtual independence.

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In the second capacity of *Sirdar fougé*, or head of the troops, the  
Aumildar himself held the principal jageer or  
military fief, which was denominated *tatie* or  
personal, *mushroot* or conditional; imposing

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in either case, an obligation to maintain a certain number of cavalry and infantry for the protection of the province, and follow the superior's standard in times of foreign war. In like manner, all lesser jageerdars and munsuddars, with their respective quotas of seapoys or soldiers, were immediately under the command of this provincial nazim, who was further vested with the power of making additional temporary levies for apparent and useful services, annexed, as usual, to the post of buckshe or paymaster, which always gives the highest official designation or title to the Commander-in-Chief of the imperial forces, and places him next to the vizier in rank and consequence.

But it was chiefly in the third capacity of *shaikdar*, or Dewanny delegate, that the Aumildar exercised the most important functions of his office. This department had always, during the vigour of the Mogul Government, continued separate from the two former, held by the Soubadar and his Nawabs, or Deputies; but on the resolution in favour of Nizam ul Mulck, was, in the first instance, in fact united in his own person, and became so, of course, throughout all the inferior gradations of the sovereign authority. The ordering, management, and collection of the revenues, the amount, ways and means, and personal agency, in raising the supply, the confirmation of former grants, the suspension of any provincial sunnuds to new men, where the high powers annexed to the post of even provincial controller of finance. He was virtually restrained in nothing, except alienation of land. Remissions of the annual assessment on an increase of expense, the least encroachment on the more consequential prerogatives of the crown, could not be tolerated; but in the extension of imperial advantages, and at all times to authorize it in any shape, the different tedious and complex formalities attending the royal or viceroyal approbation, under the seal and signatures of all the ministers of State, were indispensably necessary. It is true, indeed, that the proper sources of revenue were ascertained by law and custom, as also the Government share of the yearly territorial produce, whether in kind or in specie, and which constituted at last nine-tenths of the public income; but in the latter case, the proportion has only been struck for such lands, as were completely valued by measurement and actual rent, and even then, a latitude was left for greater exactions, on account of further improvement; and in all cases whatsoever, under the most vigorous administration, the Aumildar not only could, and generally did by means of bribery, justify a deviation from any standing regulations touching private interests, but with respect to the receipts of the treasury, was expressly required by his Commission, to increase them as much as possible, and by every expedient ingenuity could devise, consistently with the political safety, or temporary views of despotism. In this department also, the *Sudder Dewanny Adawlut* or principal Court of Exchequer, was under the immediate superintendence of this president of all the other superior provincial tribunals, and the *Nazer*, or Supervisor, enforced his decrees through the agency of the *hazary*, or commander of a thousand peons, of *seduwar* or head of the *jummadar* chief, any inferior indefinite number of the *sebundy fussulla*, or revenue troops, enter-

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tained everywhere originally on stated monthly wages, but latterly, from abuse in great certain allotments of land throughout the different pergunnahs, fraudulently sequestered from the Circar, to increase the private emolument of one or all of the officers employed in the collections, who were comprized under the following denominations, and divided into two classes; viz., such of the natives as held their appointments, rights, and privileges, by sunnuds from the reigning sovereign, with the good-will of the ryots, or such as were merely temporary, more immediately dependent on the Amildar.

Among the former, the *Desmook Zemindar Chowdry*, or chief of a district consisting of one or more pergunnahs, held the first rank or consideration, for

The Desmook.

he was at once, the Agent of Government, the head farmer, and natural representative of the people. This office was originally instituted in 1582, under the name of *Crory*, by the Mogul Emperor Akbar, and during the second administration of the famous financier, Tuder, or Toorel Mull. It was intended to remedy those necessary evils in despotism, frequent changes of the provincial delegate, and the distant remove of the protecting hand of this sovereign representative from the helpless indigent peasantry, as well as to reconcile the conquered multitude of opposite religious tenets, laws, habits, languages, and characters, to the unnatural oppressive dominion of a few intruding Mussulman barbarians; therefore the occupant, though holding his grants only during the life and pleasure of every succeeding prince, or any of his more powerful deputies, was considered as permanent officer, the intermediate Agent of Government to superintend a certain portion of the country, redress the petty grievances of the Hindoo inhabitants, furnish the husbandmen with the necessary advances for agriculture, and collect or become responsible for their annual rent, to the Circar of State; his *nancar*, or Persian derivation, or according to the usage, *Decan saverum*, from the Turkish word, with the common Telinga termination of *um*, signifying in both cases, a subsistence in bread, or a livelihood being to arise from small allotments of land freed from any public incumbrances, and conveniently dispersed throughout the district, so as to make his presence necessary everywhere, gave him local attachment and greater effect to general superintendence, in attending to his own private interest. At the same time, his *russooms*, customs, a Commission on the gross revenue collected, invariably fixed at 5 per cent. in addition to nearly the like income from his territorial property, were supposed to quicken his endeavours in the exercise of the public receipt by improvements, or greater economy in the mofussil or detailed rural expenses, and in general, bias his inclination to promote the peaceful prosperity of the country. From the first institution of the crory, until the death of Alemgeer in 1707, the person employed in that office, properly speaking, was the only subject under the crown of Delhi who held any thing like a free tenure in lands, to the extent of a family subsistence; for such holdings did not, in form, confer hereditary right, yet they were generally continued, except in cases of delinquency, to the posterity of the original grantee, who was usually chosen, in the progress of Mogul conquest, from among the agents of the ejected and former proprietors, or the most experienced farmers and managers to be found in the country. Nevertheless, his freehold was but a very inconsiderable portion of his zemindary, or territorial jurisdiction, it might justly be considered the price of securing a local

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attachment, influencing the welfare and happiness of the inferior inhabitants, in like manner, as his rassoons were intended to compensate, as well as stimulate, the laudable endeavour of realizing the public revenue, when he himself acted on the part of government, as the immediate receiver or farmer-general of his whole district. But about the period we have just mentioned, from the unsubdued state of the more difficult and distant parts of the kingdoms of Hyderabad and Bajepoor, then recently formed into soubahs or provinces of the Mogul empire, a variety of native land-holders, either wholly independent, or in different degrees of subordination to the new Mussulmen conquerors, became first known in Hindostan, and distinguished in the records of the Khalsah Shereefa, or ryot exchequer. Such were all the former class, entirely free, the petty Rajahs of Malabar, in the southern extremity of the Peninsula, and those of Rumpa and Bustar, among the high unhealthy ranges of mountains which separate the maritime Circars, north of the Godaveri from the soubah of Berar; and such were of the latter designation, imperfectly reduced, or subject to a certain tribute, the Rannies of Bednore, with the Rajahs of Mysore and Tanjore, which served as barriers to the unconquered countries of Malabar, in like manner as the nearest hilly districts of Poleveram, Cottapillee, and Totapillee, under the Rheddewar of Rajamundry, or those of Tarpoor, &c., dependant on another branch of the royal family of Orissa settled in Cicacole being only partially subdued, ensured the perfect freedom of the more interior mountainous regions of Rumpa and Bustar, ruled by the Coywar and Goddwannah Rajahs. In process of time, and during the latter convulsions of the empire after the invasion of Nadir Shah, in 1739, not only some of the principal Hindoos, Jageerdars, and farmers general, but even inconsiderable enaumdars or charity land-holders hoisted the standard of rebellion, and in different provinces of Hindostan, under distracted feeble Governments, actually acquired a greater or lesser degree of independence. All those territorial proprietors therefore, in general, whether free or tributary rajahs, cories, desmooks, or chowdries, acting in their different capacities, or self-dignified with Hindoo titles, usurping the real property of their Mahomedan masters, or mere feudatory or simple pensioners for life, yet claiming, and on the *ipse dixit* weakly or ignorantly acknowledged lawful inheritors of their conditional temporary benefices were ultimately confounded with each other, and classed under the same common well known appellation of zemindar or land-holder, and from which proceed those gross mistakes of late occurrence, and doubts entertained respecting the rights and privileges annexed to a patent office, originally and constitutionally of Mogul creation, under the forms, limitations, and control already specified. But there is not throughout the northern Circars, more than within the rest of the wide circle of the British or subordinate allied dominions in India, excepting the few instances we have mentioned, a single individual or set of men among the native Hindoos, calling themselves, or acknowledged, rajahs and zemindars, who have the smallest pretension in form, right, or fact, to an inch of territorial property, beyond the extent of their nancars or saverums, or who can be considered in any other light, than as mere renters, with stated local privileges, depending on their own good behaviour, and the bounty of the proprietary lords of the soil; unless the English East India Company, in the latter capacity, have, since the date of their territorial

acquisitions in 1765-6, formally alienated or transferred, which we believe they have not, any of their indubitable, necessary, possessory rights of Mogul royalty, under the crown and Parliament of Great Britain.

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The next revenue officer of rank, and of the same class with the desmook, though of greater utility, and sometimes of more extensive local jurisdiction,

Despandeah.

was the *despandeah*, *canongoe*, or provincial register; this employment, for the most part exercised by Brahmins, is the only one in its nature hereditary, to be found in the whole system of Mussulman Government: it was an exception to the general rule, from necessity; but policy, convenience, and universal use, gave to the person holding it a greater degree of consideration at Court, and in the public estimation, than could be acquired in virtue of the highest incorporeal rights and privileges. All firman sunnuds, grants of every kind, rules, ordinance, regulations of interior Police, judicial decrees, from each of the three departments, the *jumma kaumil toomar*, or original more perfect rent-roll of the lands in detail, serving as a standard and gross valuation or political calculations of the revenue, and to fix the amount of jageers as well as of religious or charitable endowments; the *hustabood*, or actual sources of the collections made from the ryots; the *jumma wossel baukey*, or annual account of the assessments, receipts, and balances of the country, as settled in behalf of Government, with its intermediate agents; the divisions, measurement, quality, and produce of the lands, enumeration of villages, farms, husbandmen, manufacturers, or artificers, liable to taxation; and in general, all donations, arrangements and circumstances affecting real or personal property, but more particularly touching the proprietary interest of the State, were necessarily made matters of record in the duster or office of the despandeah or canongoe, as they could only be properly authenticated, and acquire validity after passing through such form of registration, to render still more efficacious this great intended check, not only on the zemindars and lesser native Superintendents, but also on the Amildar himself, and all his immediate agents, in affairs of civil administration or finance; private interest and hereditary independence were the powerful incentives, added to personal honours, consideration, and influence. To ensure the honest full discharge of a very important trust, a russoom of two and a half per cent. on the revenue, ascertained by his own vouchers to have been collected throughout the country, was assigned to the public register, his heirs, and deputies in perpetuity. In lieu of this Commission, however, at present there are a number of inferior despandeahs, claiming a right to free merassy, hereditary villages, or to others held by a tenure called bilmokta or tatoodarry, at a low unalterable rent; but all these, we apprehended to be improper, unauthorized alienations, made by the desmooks or other officers of Government in power, to purchase greater defalcations in their own favour, from the stated dues of the exchequer.

Thirdly, the *Puttel muccudim* or chief ryot of a *deh-gam* or village, was precisely, within his narrower precincts, what the desmook was in the per-

Puttel and Koolcurny.

gunnah or zemindary, as in like manner the *koolkurny*, *curnum*, *put-warry*, or accomptant, held the next inferior gradation to the despandeah. These were the principal and more permanent officers of the revenue, in a regular chain of subordination to each other, when acting under their native head; but serving as mutual checks during the sus-

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pendent authority of the zemindar, either from insufficiency or mal-administration, and while the interior management devolved on the secondary class of agents before described as temporary and immediately dependent on the Aumildar himself, in the following order; 1. The *ameen* vested with inquisitorial and controlling powers in general, became security for the rents of the district committed to his charge—2. The *sheristadar* or *munjumadar*, keepers of official forms are annual adjustments of the revenue, though they did not supersede or exonerate the canongoe, found it of advantage, and were always permitted, to interfere in scrutinizing his conduct, as well as in ascertaining the actual resources of the country, to satisfy the private enormous exactions of corrupt agency, rather than increase inadequate public supplies. In the Circar of Rajamundry, at the period of the last change in its Government, one of the most remarkable instances on record, perhaps occurs in proof of the vast individual benefits to be derived with ordinary address and knowledge, from the union of the two offices now in contemplation, in the same person, under the necessary ignorance of new rulers.—3. *Tahseeldars*, or Collectors of different denominations and rank, with their moherries, or writers of accounts, assumed the inferior departments, usually assigned to the muccuddim and putwarry, as far as the interests of the State was concerned.

Thus, then, it appears the Aumildar, in his several capacities of zelahdar, foujedar, and shackdar, united in himself almost all the executive powers of sovereignty, if not virtually; the whole legislative authority is exercised under despotism, though dependent on the will of a regular gradation of superior officers; yet, like them, he was substantially the representative of the prince, within the limits of his inferior Government, executed a greater variety of trust than constitutionally ought to have fallen to the share of any of them, and were in fact the lot of few, and yielded to them in nothing but extent of local jurisdiction, with its relative influence. Nevertheless his province, such as was in boundary, might justly be termed an independent state in its interior administration, *imperium in imperio*, precariously attached to a distant crown, in proportion to the power, the dread, the awe of the reigning sovereign, and the virtue of that chain of delegated authority on which was suspended the necessary insulated dependencies

*Sic in orig.* of a vast despotic empire. But we are of such frail securities of allegiance, as rested merely on the invisible influence of fear or opinion; there was some immediate personal checks on this lowest representative of royalty within the circle of his proper Government, and these complete the list of all the independent officers in succession of rank or consequence,

from the Aumildar himself giving to the *killadar*, a commandant of either of the principal forts, such as Masulipatam or Condapilla, the second place. This important post has been usually held for life, under approved conduct, and the form of temporary sunnuds from the actual ruler. A portion of the Havillee, or household lands of the Circar, was set apart for the maintenance of the garrison, and repairs of the fortifications, a certain stock of provisions and warlike stores were to be kept up; the allowance was invariable, unless to make up the losses sustained from a siege, no accounts of ordinary expenditure were required, and then the jageer or tenure was denominated mushaool, or conditional. When

the pay of the king's troops was, in like manner, included in the grant, it was called Ahsham, and returns of the men were annually made to the Men Autisty, a grand master of artillery. But when the lands adjoining to the fort were held, bella shirrit, or unconditionally, nothing was required of the killadar besides simple fealty to the sovereign, and he was in all respects independent of intermediate

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authority.—3. The *Savannah Negar*, or news-  
Sarannah and Wakeh Negar. writer, was a political intelligence, or spy

upon the conduct of the Aumildar and all the other officers of Govern-  
ment employed on the part of the Soubadar, or Nazim, as the *Wakeh*  
*Negar* was properly a remembrancer of transaction in the Dewanny  
Department, particularly in receipt of revenue; both these officers  
maintained a weekly correspondence openly with their respective prin-  
cipals; whether at Hyderabad or Delhi; they were the instruments which  
set in motion the great springs of despotism, fear and suspicion, and  
were dreaded by the provincial delegates, or venerated by the vulgar, in  
proportion to their ability and integrity. Nor were there religious and

Mulla.

moral preceptors wanting to curb the sugges-  
tions of unlawful ambition of learned men,  
under the common appellation of *Mulla*,

whose duty it was to instruct youth and inculcate, among others, the  
doctrine of passive obedience to the prince, were dispersed throughout  
the districts with competent enaums, or gifts of land. But these,  
with all the other constitutional checks on Mogul Government, prove  
more or less effectual only, in proportion to the vigour of the lands  
which hold the reins of Government.

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vain speculations, and imposed on the world, for the more useful deductions of true plain reason.

But to a well informed unprejudiced mind, it will cease to be a matter wonderful, that so little progress should have been made in the knowledge of Eastern finance, when the rapidity of British conquests, and the peculiar circumstances of the Company's servants in India are taken into consideration; when it is remembered that for many years back, there hath been a constant fluctuation in the Government of our territorial acquisitions, and that in the struggle for the actual possession of these, or annexed influence between the crown and proprietary interests, the representatives of the latter were unable to discriminate by whom, or under what forms, the rights of sovereignty ought and should continue to be exercised; that all public accounts of the revenue, and in general, the whole political learning of Hindostan, are locked up in the intricacies, studied ambiguity, and verbose inaccuracy of Persian manuscript writings; that to the ordinary difficulty of acquiring a foreign language, a remarkable difference of character in the Asiatic dialects, adds a further obstacle to their being learnt by Europeans; that, nevertheless, no adequate inducements have been held out to encourage a painful, and in itself, generally speaking, an unprofitable study; yet so necessary to develop the true efficient principles of a system of political economy, professedly serving as a basis for the conduct of public measures, that among the few individuals, who rather from motives of private satisfaction or a natural bent, may be said to have misspent their time in Eastern literature, scarcely one is to be found who has gone through a course of general original history, much less perused, or perhaps ever heard of many of those dry, incorrect, and tedious narratives, which contain the particular annals of Hindostan in detail, and which though often mortifying to the pride of freedom, in instances of the most servile flattery or unmeaning praise bestowed on rulers as well as disgusting to Christian humanity in exhibiting the native deformity, the horrid depravity, oppression, and tyranny of Mahomedans, may yet be of some universal utility in conveying a true knowledge of facts more or less important to the interests of mankind, and are indispensably necessary to the public understanding of the past and present system of local administration, or forming a new, more intelligent one for the future. But when it is known how few, if any, of the Company's civil servants in the Circars, have been induced to learn the Persian language, either from want of encouragement, or the facility of procuring Hindoo interpreters, who, with the knowledge of the English, might be supposed capable of transacting the business of the country, through the medium of their native dialects; that in consequence, all original more authentic accounts of the revenue, historical detail of management, and lights into the settled forms of Government, the rights and privileges of the prince or people, by a critical examination of treaties, firmauns, sunnuds, temporary or hereditary tenures, were absolutely and wholly precluded, or of no avail to the superintending agents of finance; that further, there was no virtual control over the inferior intermediate native officers employed, whose interest it was for the most part to deceive, who are endowed with sufficient cunning to second predominant inclinations, and who were moreover liable to be imposed on themselves, through technical literary ignorance; and above all, that on the first acquisition of these provinces, necessity perhaps threw the whole executive admin-

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istration, for the three following years, into the hands of an unprincipled intriguing Mussulman Aumildar, formerly in office under the Nizamut, in conjunction with an artful intelligent Hindoo, elevated on that occasion rather informally, to the high incompatible lucrative trusts of Dewan, public interpreter, and of Serishtadar, or actual chief canongoe; that in consequence of a combination so powerful to veil the mysteries of finance, or rather the defalcations of immediate agency, under the pretended forms of ancient practice, continued by the most experienced men, an example and routine of management was established, which necessarily shackled all future superintendence; we repeat, when these various circumstances are known, it may seem more surprizing that so much should have been ascertained, and brought to public credit under the head of revenue, than that so little should yet be generally understood of affairs enveloped in difficulties and obscurity; at least, equal to their importance.

As to the pretensions of an individual, a mere sojourner in the country; of his observations as to any thing new and interesting, whatever they may be, he claims no particular merit from them. The office of public minister to the Nizam's Court necessarily requires some knowledge of the Eastern language, and the proper discharge of its most ordinary functions, implies a general acquaintance with every branch of politics; at the same time, a private intercourse, founded on a very trifling obligation, with the first statesman in point of station and rank in the Decan, perhaps the greatest that has appeared of high birth in Hindostan during the present age, in universal learning and experienced ability, accidentally opened a way to uncommon sources of information from an extensive library, and the most useful public records of the highest authority; the neglect of which, would have argued the greatest demerit, considering the difficulty, perhaps the impossibility, of an European's meeting with the like favourable opportunity of gaining political instruction through the best native channels, always shut up with the most cautious jealousy against foreign inquiry.

In regard to apprehension of incurring the imputation of presumption in refuting received opinions, however far they may have had the sanction of the most respectable personages, such an individual, conceiving the general belief to be founded in error, and of dangerous tendency, must be shielded either by a sense of public duty, or the conscious rectitude of his own intentions; but with respect to the consequent shame of detection in wilful misrepresentation, rather than shelter himself under the uncertainty of private motives, he must wish to rest his defence on the truth of facts and justness of observation on the subject of finance, within the large scope of present consideration, which may be divided into the four following heads, viz.: 1st. The nature and sources of the revenue of the Circars proportioned to the total produce of the country.—2nd. The mode of settling the Jumma-bundy, or raising the annual supplies of Government.—3rd. The gross and net Receipts of the public Treasury.—4thly. An account of current charges, involving a proposed scheme of future expenditure.

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First. It is well known that throughout the whole of Hindostan, the ordinary revenue of Government is comprised under the two general denominations of *Mahl* and *Sair*; the latter, arising from a variety of imposts chiefly on personal property, fluctuating and uncertain in its amount; is therefore of an unsettled precarious nature,

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ascertainable only at the close of the year, and including almost the whole system of taxation in Europe. The *mahsool*, or customs in exports and imports, were fixed by the Moguls at 5 per cent. from Hindoos, or half that proportion from merchants of their own persuasion, or favoured foreigners; but this distinction of persons, under English administration, has of course been laid aside. The *rahdarry* is an inland toll, collected at different chowkies or stations on the roads from passengers, or on account of merchandize, grain, and all the necessities of life, carried to market, and being exacted at an indifferent rate, according to the usual indiscretion of zemindars, or other officers of Government, is intolerably burthensome to the lower class of people, without producing any adequate benefits to the State. The *Pandery*, or tax on the shops of workmen and retail merchants in towns, or, under a different denomination, on the temporary stalls erected during the fairs held annually at places of Mussulman pilgrimage, or Hindoo worship, formed also a considerable branch of the sair, together with licenses to the makers and sellers of spirituous liquors, or to the keepers of brothels; in like manner, in many places were included a tax on houses in general, on marriage, on looms, on the cloth manufactured; and the *mhoterreffa* or poll tax, on artificers and manufactures, continues everywhere a great discouragement to industry. The *jizea*, or tribute imposed upon the Hindoos or idolaters, was, perhaps, for the last time collected in the beginning of the present century, by Anweero Deen, the father of the Nabob Mahomed Ali, when acting as Superintendent of this branch of the revenue, in the town of Surat; but what may appear strange, the personal exactions, under the Mussulman Government, from India, pilgrims resorting to Jaggernaut, or other famous pagodas, are still rigorously enforced by the freest native rulers, successors to the tyrannical dominion of Islamism yet superstitious adherents of braminical faith. The *ferroay*, *foujedarry*, or produce of fines, confiscations, and the *chout*, or fourth of sums litigated in the civil Courts, made no inconsiderable part of the variable uncertain sources of public supply; and to these may be added within the Northern Circars, the profits on salt farms, estimated at a lack and a half of rupees, or about two-thirds of the prime cost of ten lacks of maunds, exclusive of half that quantity exported annually to Bengal before the late prohibition there, on a medium of 25 rupees per 0/0 maunds, likewise the yearly rent of cocoanut and palmyra trees in the neighbourhood of the sea ports most frequented by lascars and fishermen, and chiefly near the mouths of the Godaveri; properly dependant on the port of Masulipatam, though sometime since included in the zemindaries of Mugletore and Peddapore, and which, at one rupee each tree, may be rated at least two lacks and a half rupees additional, as arising from barren unappropriated lands; yet the total of all these abwabs or imposts, levied on the general head of sair, either in the Circars, or any other part of Hindostan, never exceeded one-tenth, and now falls rather short of that portion of the stated public income; and they were thought of such little account to the State, so oppressive in their nature, for the most part, to the poor, consequently so repugnant to the principles of the established, as well as any other system of religion, that the wise and politic Alem Gheer, the last Great Emperor of the Hindostany race of Timoor, abolished, by edict, seventy of these several articles of taxation; though the selfish lenity

of the prince, more than the refractoriness of foudjedars, and jageerdars whose fiefs continued to be valued without abatement, according to the jumma kaumil, or old standard assessment, which included the recently prohibited abwabs, together with the future disorders of the empire, virtually prevented then and ever since, the carrying into effect the royal mandate, left now an historical record, rather of what ought to be done in policy and humanity, than at any time could be expected from the equivocal benevolence of an Eastern despot.

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It is therefore the *mhal*, or landed property, the first mentioned general distinctive term of revenue, which constitutes the grand, the permanent, ascertainable pre-exigent source of finance over the whole of Hindostan, and indeed, all the rest of Asia, under one universal rule, perhaps peculiar to this quarter of the world, though admitting of many subordinate variations in its several divisions; and to this important branch, we shall confine our future disquisitions on the subject before us. Nothing can be more erroneous than the public opinion entertained of the nature of our territorial income throughout the British dominions in India. In Bengal, where most progress hath been made in ascertaining the true original principles of the actual system of revenue, it is generally considered under the denomination and common idea of a land-tax imposed on certain classes of native and supposed hereditary proprietors called zemindars, from a compound in the Persian language, signifying literally, tenants, or holders of land. In the Circars, it has acquired the more dignified appellation of tribute; and the petty-farming land-holders from whom it is collected, have been sometimes honoured with the title of feudatory lords, but most commonly with that of rajah or hereditary Hindoo princes. It would be no very difficult matter to show the foundation of these mistakes, and their influence in determining the opinions of those, who have only European ideas. To comprehend the state of things in Asia, conveyed in general terms of the English language, seems at once obvious and necessary: but it is our present task rather to exhibit the truth of a different, and what we conceive to be the only proper definition, of Indian revenue; viz., not a tax of one-fifth as in England, on the proprietary income of freehold estates, far less a feu duty, or fixed perpetual quit-rent, on such as are in vassalage, and by the ancient military tenures known in other parts of Europe, but in form and fact, the landlord's proportion settled on a medium at one-fourth; the *rebbā*, or *chout*\* of the original gross produce of the land, shared with the tenantry, or rather a yearly rent, variable according to the circumstances of the country at the period of adjustment, paid to Government, as the sole, legal, known territorial proprietor, as generally understood by ryots or immediate cultivators of the soil, through the agency of the most part of a certain class of Hindoos, nominated on behalf of the State, with suitable appointments in land and money, to the office of zemindar, or Superintendent of a local provincial subdivision; and who, collectively, to the greater satisfaction of the people, as native guardians of the public peace and private rights, as well as receivers, or rather farmers general of the revenue, relieved their ignorant voluptuous

\* Hence the derivation of the modern claim of the Mahrattas, who in gaining the ascendancy over, and in imitation of the Moguls, exacted from Foudjedars and Jageerdars of the latter, the same proportion of their income, that these levied from the ryots or inferior tenants of the soil, and at first with the more ready concurrence of the sovereign, because the demand did not come home immediately to himself, and only lessened the power of many refractory subjects.

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Mussulman rulers from the intricate troublesome detail of internal Police, and the management of mofussil collections. That this was, and continues to be, the true nature of the territorial income of the Circars, under the Company's or former administrations, can only be fully illustrated by taking a short general review of the original institution, and progress in Hindostan, of the Mogul system of finance, which is still regarded in fact, or by legal construction, as the only genuine source and support of every actual established mode of raising the supplies, throughout one and all of the dissevered members of this once great empire.

Much hath been said of the *assil toomar jumma*, or original roll of the rent, agreeable to the first general assessment of the twelve soubahs of Hindostan, north of the Nerbuddah; undertaken and imperfectly accomplished through the superior agency of the famous Hindoo rajah Toorel Mull, in the reign of Akbar, one of the greatest Mogul emperors; but of the performance little more seems to be known in Europe, than the total amount for which the several districts were rated, or of its author, any thing further than that he was an able financier. The following short Analysis therefore of a work so celebrated, connected with as much as may be necessary of the history of the man, may be equally new, as it appears essential to the more perfect understanding of the subject under consideration.

Toorel Mull, of the Kehtery caste, from Lahore, and at length raised to the musnud, or dignity of four thousand, began his political career in the province of Gujerat, both as a military commander and intendant of the revenue, in one thousand seven hundred and fifty-three of the Christian era. The two following years he acted in the same capacities in Bengal, with greater reputation, during the viceroyalty of Khanjeham. He was afterwards deputed a second time to Gujerat, and on his return to Delhi in 1577, having resumed the office of peshcar, or chief assistant to the Vizier Shah Munsoor, which he held in the intervals of his residence at the capital, had no doubt a great share in the regulations of that year, such as the division of the empire into twelve soubahs, the appointment of eight principal officers with distinct independent powers to each, and a fixed jumma bundy or annual settlement of the revenue, formed on a medium of the ten preceding years actual receipts, according to the best information which could be obtained from the local investigations of a number of skilful ameens distributed throughout the several provinces. But it was not till 1582, when he received for the second time investiture of the vizaret Ashruf Dewan, or post of high treasurer of the empire, that he projected his famous scheme of finance, so servilely adopted since, by succeeding administrations as a model of perfection, and serving as a basis for the actual collections in every part of Hindostan, without any variation in the principal, or much increase in the amount of assessment to the present time, excepting in the maritime countries, since so prodigiously enriched by an enlarged direct commerce with Europe, or in such other places, as were not then completely subdued; or of which the valued rent could not with sufficient accuracy be ascertained in the other period of this great man's administration, finally terminated with his life in the year 1589. That system of political economy which he introduced, and left to immortalize his name in future ages, embraced the three great objects of Eastern Government: regulations of finance chiefly for

the support of a feudal military establishment, through the medium of a gold and silver currency; as best calculated to maintain the power, the dignity, and supply the necessary profusion in expense of a despotic prince.

The ultimate point of perfection, aimed at in the Revenue Department, was to form a rent-roll on an actual measurement of the lands, of exactly one-fourth of their full annual produce, shared with the husbandmen, to be paid into the royal treasury in specie, according to the number of beghas or extent of ground in cultivation, distributed into four classes, expressive of the nature of the soil, and to be invariably rated by a medium then struck of the real value of the several productions throughout the year, as ascertained on the spot: this was called the *Jummabundy neckdy*, or money settlement, and the farms so rented were denominated *Ruckbath*, in Arabic term, signifying possession held by a slavish tenure, though probably introduced in Hindostan, from the more ancient custom of assessing the country, by the estimated labour of a yoke of oxen. But such a scheme of finance was only applicable to, and intended for, places where circumstances of soil, population, commerce, and general civilization, admitted of the more improved state of agriculture in its various branches, arising from the superfluities, as well as the necessities of life; accordingly, it prevailed chiefly in the soubahs of Delhi, Agra, Gujerat, and Behar; Bengal being at that time, as little known, as imperfectly reduced, and its climate held in such disrepute, as to impress the idea of banishment on the minds of those, who afterwards carried thither, in multitudes, all the enriching arts of luxury, and acquiesced in the propriety of bestowing the epithet "Paradise of Regions," on a place of residence, before considered with dread, and resorted to only from necessity.

In the other provinces, therefore, the public revenue was levied by a different rule, technically understood under the Hindoo word *Buttai*, signifying division, which was better adapted to the scanty resources of an indigent ignorant peasantry, deriving their subsistence chiefly from pasture lands exempted from taxation,\* or who contenting themselves with the luxuriant growth of a single harvest, where two might be produced with a little additional labour, required that spur to industry given by a judicious increase of the demands of Government, and who, as yet generally unused to a gold or silver currency, were for the most part, obliged to pay their rent in kind. Agreeable to this mode, it was ordained, that the great natural productions in all sorts of grain and pulse, depending on the periodical rains, and reaped in either of the two seasons *khereef* or *rubbi*, being wholly ascertained, and accurately estimated on the spot by the mokeem, or skilful appointed appraisers, should be equally divided, share and share a like, between Government and its ryots or husbandmen; nor will such appear an inequitable participation, though the expense of seed, with the whole of the labour, fell on the latter, when we considered the facility of the simplest culture; the general forty-fold returns of a quick spontaneous vegetation; together with the peculiar advantages to a Hindoo, of a free unbounded common pasturage. When the like corn and green

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Buttai, or division of the  
crops.

\* Excepting the trifling tax of three daums annually for every head of oxen, and six for buffaloes, pastured on improvable uncultivated ground, to serve as a stimulus to agriculture.

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crops were produced out of season; or by the increased toil and charge of watering them artificially from wells, public reservoirs, or by means of drains from the rivers, then the State was only to be entitled to one-third proportion, as sole proprietor of the soil, of the gross original product; but with the respect to articles of greater value thus brought forth, such as opium, sugar-cane, vines, plantains, mulberry and cotton plants, the share claimed from the immediate cultivators, through the agency of zemindars, or farmers general, by a lenient, wise, beneficent Government, varied from one-fourth to one-eighth of the entire yearly crop, according to the additional expense and labour of culture, the length of time required in bringing such productions to maturity, and the distance, the hazard, or trouble of carrying them for sale. Moreover, in countries where this rule of *buttai*, or division of the ordinary and extraordinary harvests between the prince and his farming subjects was established, yet it was always in the option of the latter, as it may be said to have been the terminating ultimate view of the former, as landlord, when the agriculture was in its improved state of new and various cultivation, to commute the larger proportions of rent, as paid in kind, for the *rebbā*, or pecuniary assessment of one-fourth, as settled in other places, on a measurement of the lands, together with a medium valuation of their whole and mixed produce annually. There were still, however, very extensive tracts of the Mogul dominion, either totally unexplored, difficult of access, or imperfectly subdued, which neither of the foregoing modes could bring into a general computation of the revenue. These districts were, therefore, estimated according to the best informations possible to be obtained for the present, subject to future alterations; and thus were completed the foundations of that famous original system of finance, involved in the *Toomar jumma* of Toorel Mull, intended to sustain the vast fabric of the Mogul empire.

The means of realizing the new-formed universal rent-roll, were made subserviently relative to the support of the imperial household, together with the civil and military establishments; the economical reform of which, particularly the latter, was the next grand object of the minister's general plan. Accordingly the whole kingdom, as now assessed, was distributed into lands immediately dependant on the *kahlā shereefa*, or royal exchequer, or such as were assigned over to the greater or lesser officers of Government, for the maintenance of troops and personal dignities, by a feudal temporary tenure, at first called *atka*, then *jageer*, signifying territorial possessions so alienated, at the will and during the precarious favour of a despotic monarch. The former

Khalsa portion.

division, including the capital town, with its dependant Circar, or province of a soubah, or viceroyalty; and the principal *pergunnah* or district of all the other Circars, under the subordinate rule of nabobs, *foujedars*, or *aumils*, constituting together the whole *harille* or household lands of the emperor, set apart to defray his personal and Court expenses, those of his guards, state garrisons, as well as the similar establishments of all his delegate representatives throughout the empire, including also in general, everywhere the largest, the richest and best ascertained portion of the country, was, besides its geographical juridical subdivisions, parcelled out into others, depending on the amount of revenue, being one *krone* of *daums*, or two and a half lacks of rupees per



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*Enaums* were the meanest and more general gifts of land as bestowed on mendicants, whether Hindoo or Mahomedan, the common singers, Brahmins, and likewise on zemindars, under the more particular denomination of nancar, or means of subsistence, though the arrogance of some of the usurping rulers of the present age has imposed the same word, as descriptive of the highest, most extensive grants, on the ignorance in such matters of form of those who had the power or influence to command the greatest real favours;\* but an *altumgha*, according to the literal signification of the two Arabic terms of which this technical one, is composed, conveyed gratuitously from the sovereign to a few of the most favoured of his servants, a small heritable grant of territorial property, perhaps then, and since, the only one of the kind in the whole system of Mussulman jurisprudence. Sometimes the same jageerdar held all the principal subordinate tenures within the limits of his atka, or more extensive jurisdiction, the other was contrary to Eastern policy; as in those days, the Nabob Zuffer ul Dowlah enjoyed in his turrefdarry or division of the Nizam's dominions, the Tycul of the Circars of Commamet and Worangole, the Sycurghal of many lesser districts together with altumgha of Niermul. Nor were such holdings, entirely confined to Mahomedan Ameers; for we find even in Akbar's reign, that the great Hindoo Rajahs of Mauvar and Iacpour, after being conquered, and wholly deprived of their ancient possessions among the hills of the Agmere, received them back, as military fiefs, subject to the new regulations of the Mogul empire; and when the same princes were afterwards so far humbled, as to submit to the mortifying, though intended conciliatory requisition of the emperor, to send their daughters to the royal harem to be espoused under a rule the most repugnant to their natural principles, their assigned territories were enlarged beyond the usual extent of the most considerable jageers.

It must further be remembered, that one and all of the superior and lesser tenures which we have enumerated, could only legally and formally be obtained, directly from the sovereign ruler, under his proper seal and signature, though often through the recommendation of ministers or favourites; and therefore, when in later times of actual usurpation, yet outward respect for the old imperial rights, any self-created Soubahdar, in imitation of the lord paramount, conferred such

*Sic in orig.*

the ancient forms of Mogul

Inferior holding of Ejarrah-darry.

feudal possessions on the individual *verant in*, and claiming rank with consequence from the grant could only be received under the base tenure of *Toahhedy*, a contract, or *Ejarah*, a farm for years; thus, in the Nizamut of Salabut Jung, when the Circar of Guntoor was made over to his brother, Bazalut Jung, who also derived his honours and vice-royalty of Benjapour nominally from the crown of Delhi, as the common source of legitimate authority or grandeur, the transfer was made in the manner of a lease, which having just expired at the period of the Company's taking possession of the other Circars, was continued by treaty with Nizam Ali, on the same footing of occupancy during the life of the incumbent, under the denomination of a jageer; moreover, it is to be understood of the division of Atka, or alienated lands in general, as well as of that portion of the empire

\* Vide the Nizam's Sunnuds to the East India Company, for the Sovereignty of the Northern Circars, in conformity to the tenor of Mogul's firmaun.

immediately dependant on the khalsa, that the inferior mofussil administration, in matters simply of interior police, or affecting the public revenue, was, with a few exceptions, vested universally in Hindoo Zemindars, chowdries, talookdars, mocuddims, and the lesser ryots or peasantry, sometimes

Zemindary or Finance.

acting in a chain of subordination to each other in the rank we have placed them, sometimes separately; and there are instances where rights, jurisdictions, and privileges, annexed to the higher of all these subsidiary official distinctions, expressive of a land-holding or tenancy in the soil, were united in the same persons, in like manner as hath been remarked, with respect to the lordly feudal tenures of the Mogul Amceers, the forms of which may have given rise to analogous ideas in the management of the finances. Accordingly we find, in the zemindary granted to the Company of the lands about Calcutta, investiture given not only under the general more comprehensive, but also under

Chowdriah.

the special subordinate ones of *chowdriah* and *talookdarry*, the one more particularly signifying in the Hindoo language, an inferior civil jurisdiction; the latter in the Arabic or Persian, a dependant tenement or farm, usually assessed in Hindostan, at a fixed annual rent.

But though Toerel Mull, by these regulations, ascertained the legal sources, together with the amount of revenue proportioned to the gross yearly produce of the country, and made the means of collecting subservient to another object of Government, which was the support of a feudal military establishment; yet a gold and silver currency was still wanting to facilitate the operation of either department, involving the receipts or disbursements of the royal treasury. Strange

• Regulations of coinage.

as it may appear, before this period, the only coin in common use, in the supposed rich commercial empire of Hindostan, was on copper, under the nomination of pull, suah, or teloo, sixteen of which were reckoned equal to a tanka of base silver; these were sometimes struck, but solely for the king's use, in making the usual presents to foreign ambassadors, rewarding singers, or the particular services of any of his nobles. Trade must therefore have been carried on, chiefly by barter, the rents for the most part paid in kind, or subject to the same tedious details which might have been found less inexpedient, in the issues of money for defraying the public expenses. To remedy such inconveniences, and enlarge the circulation of specie a new coin of the finer metals was introduced, and from thenceforth gold mohurs, each 11 masheh weight, worth 9 sicca rupees of 11½ masheh, or about 7 dwts., 11 grains pure silver, each of these to be valued at 40 dawns or teloo of copper, every one of which to weigh agreeable to the former standard, 21 masheh, were substituted as the universal medium of exchange in all financial accounts and pecuniary transactions of the State. These different arrangements considered, severally or as relative to the simple object of revenue, comprehended the whole scope of that system of political economy, as celebrated among the wise institutions of Akbar, as being the most equitable and perfect for the Government of a foreign conquest, and still constituting, after a lapse of 200 years, the groundwork of the actual legislation of finance throughout the whole of Hindostan, or esteemed the best model to be adopted in future.

In the Deccan, although considerable progress had been made by the Mogul arms, in the reduction of the four nearer soubahs, from

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the very beginning of the seventeenth century ; it was not until the year 1654, in the reign of Shah Jehan, and under the auspices of Moorshed Kooli Khan, then Dewan of these southern countries, that Toorel Mull's regulations were there introduced, and became thenceforward the standing immutable law of the land. The original scheme was so servilely copied on this occasion, that the only difference lieth in some nominal distinctions, which are however worthy of notice, to prevent mistakes, in tracing the genuine source of the revenue system established in this great limb of the Mogul Empire. The Persian terms *dustoor ul aumil*, applied to the first institutions, are changed for the Hindoo word *dehah-rah*, of the same signification, to express the ordinations promulgated for the Government of the *Deccan jumma kaumil*, complete or more perfect assessment, is substituted for the *assil toomur jumma*, of proper Hindostan ; *baghat*, or gardening, is applied to the finer more laborious culture depending on the artificial supply of water ; and the provincial dialect of the south afforded the personal titles, *desmook*, Chief of a district, or *despandeah*, its Bramin, recorder, and accomptant, instead of the more universal one of *zemindar* or *crory*, and *canongæ*, or public register. A silver and gold currency has been already long established among the Deccanee Hindoos. This advantage, perhaps, was derived from the early extensive intercourse in trade, between that people and the Persians, or more recently the Arabians, to whom the use of a national coin had been known, near a thousand years before : but whether it was borrowed from others, or originated in the country, it had been found inconvenient, under the preceding Mussulman Governments, to attempt innovations, and this may be the reason why Toorel Mull's regulation of the coinage was left out in his system, as revived by Moorshed Kooli Khan.

But it hath been already observed, it was not before the year 1687,

Established in the Northern  
Circars 1687.

that the Northern Circars, forming part of the Soubah of Hyderabad, fell under the Mogul yoke. It doth not appear that any alteration, either in the amount of rent, or mode of assessing these districts, was introduced at the period of this revolution ; the old valuation, or standard of revenue, as fixed, we have reason to believe, on the first establishment of the Kootul Shahy, was transferred to the imperial rent-roll of Alemgeer, and the rule of battar, or equal division of the crop between Government and its ryots, is continued exclusively and universally down to the present time, except in places where the unnatural, unrestrained oppression of zemindars, has increased the moiety, demanded in behalf of the public, from the peasantry, solely for private advantage. This simple mode of rating lands for half their yearly produce, is derived from the remotest antiquity in different parts of Hindostan, and still invariably prevails in such countries as were left unsubdued by the Mahomedans, like Tanjore, where the ancient Indian forms of administration are for the most part preserved entire ; it will not, therefore, be thought extraordinary, that the same custom should thus be the ground-work of one system of finance, and enter largely into the formation of another, established under two cotemporary or successive dynasties of foreign princes, obliged to conform, through ignorance, policy, or necessity, to the former usage of the same unconquered people. Such, however, is the fact ; either the Circars were subject, in the reign of the Hootul Shahy, to similar regulations as had been instituted by Toorel Mull, or his copyist, in the Deccan, for the management of the Mogul revenue, or when they were

annexed to the crown of Delhi, they necessarily and immediately fell under the general laws of the empire, which, to this day, authoritatively ascertain the nature and sources of the public supplies to be conformable to the definition which we have endeavoured to support in discussing this first general head of the subject of present consideration.

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SECOND. The mode of settling the jummabundy by annual agreements, is derived from the highest antiquity in all parts of Hindostan; and arises necessarily from the local circumstances of the country, joined to the character of its inhabitants. The frequency of revolutions in Government; variations in the state of population, from the too-often experienced calamities of war, pestilence, or famine, and perpetual changes in the produce of agriculture occasioned by inundations, drought, or any irregularity of the seasons, must influence inevitably a periodical valuation of the lands; while the poverty of a people of the fewest possible wants, where nature is most profuse in yielding all the necessaries of life, their factitious simplicity in diet under the severest rules of a stubborn faith, which still further reduces the prices of labour, and increases of course the indigence of the peasantry, added to the policy of keeping poor the zemindars or intermediate Agents of the State, whose sole use in society is confined to the exercise of their civil employments; who are taught through the superstition or chicanery of their priests, to consider the concealment of wealth, as the first of religious duties; whose fortunes, therefore, could not be brought into circulation, unless in the execution of schemes of ambition, either by direct treason or corruption for the destruction of that Government, from which they derive their political existence. While we repeat the universal irremediable poverty of such a people, partially and very moderately favoured by commercial benefits, passive in their natures, unindustrious from circumstances of situation or the charms of a pastoral life, which eludes contribution for the support of civil society, renders a yearly settlement of the revenue, however inconvenient it may be, in

Expediency of an Annual  
Settlement.

extensive dominions ruled by a few individuals, unavoidable, and highly expedient, as the shortest term that can be prescribed. The

only source of Indian wealth in general, excepting the confined, though daily increasing trade with Europe, exclusively enjoyed within the circle of the British possessions, is territorial property, of which the value is low, in proportion as the natural fertility of the soil and general influence of climate, are greater than in other countries; but local circumstances originating in the religion, Government, genius and habits of the natives, depreciate so far this single revolving fund of riches, that even indigenous states, deriving from it alone their means of support, have been forced to exclude intermediate property. Interests found so essential to freedom and individual civil prosperity, in places where these effects are supposed to promote the welfare of society, or increase the portion of human felicity; and instead of raising the public supplies by an European system of taxation, were necessitated to claim the landlord's proportion of the yearly harvests, and enter into all the troublesome detail of immediate interior management, on the variable foundations of a temporary settlement of territorial rent. Foreign rulers, possessing by the violent right of conquest and country under such circumstances, and whose wants are not limited to the simple



notwithstanding the practice which hath so long prevailed of letting out to temporary farmers, those lands denominated Havillee, and supposed to comprehend the whole rightful territory appertaining to the State. However

Preparatory account.

this may be at seed-time, the koolournies or village accountants are, in the next place, directed to ascertain the quantity of ground in tillage, with either the

Tookhem rezi.

real amount or estimate of the grain sown, and which Tookhem rezi they do with a minute exactness, though rather in the view of preventing any fallacious representations for claims of remission, on the plea of casualties, than to value the future harvest. This grand prepara-

tory operation is performed in consequence

Anchumna.

of another special writ to the same inferior officers, distinguished in Telinga by the word *Anchumna*, which seems to be a corruption of two Persian adverbs, signifying "there," "is," "so," "much;" but in proper Hindostan it is better understood by the Arabic term koot, applied to ripened corn, when about the month of November such valuation is ordered to be made of the two great crops in the ground, constituting the khereef and rubbi harvests.

At this important crisis, the zemindars, when most impatient to reap the fruits of their industry or ambitious care, are summoned to renew their agreements with Government. It is a mistaken notion that the business of the season must be impeded, by the absence of these people; the very reverse, is oftener the case; they are for the most part all over Hindostan, and in the Circars, with the exception of one or two individuals, wholly incapable of transacting affairs of such magnitude, as of late years have been left to their management, and are therefore in a state of tutelage to some crafty, designing, inferior agents, who forward their own selfish views, or maintain their consequence by feeding the vanity of their ignorant employers with ideas of princely grandeur, and too frequently with schemes of independence, under the presumed inability or negligence of any ruling administration, added to the certainty of incurring no responsibility while they hold no ostensible office, and are personally unknown; accordingly the zemindars, of women and of minors, have always been found the best regulated internally, and the most profitable to the public, simply because the agency is united with responsibility in the same individuals who are subject to control in proportion to the inferiority of their pretensions, and who moreover, from the general depravity of manners in Hindostan, may be emulous of recommending themselves to the favour of Government in the sinister view of being continued in the management, to the prejudice of, or with the end perhaps to the utter exclusion of their former principals. Whether then a jumabundy be concluded on the spot, or elsewhere, by the removal of zemindars to any indefinite distance from their respective residences, exclusive of the small personal expense, which it is possible for Hindoos to incur beyond the hire of a pageant retinue, the mock resemblance of an army only when capacity fails in sending the ever constant inclination to command, and intimidate with the reality, is a matter of very little consequence to popular interests, and those of the prince can only be affected more or less in proportion to the degree of intelligence, vigour or probity, with which his delegates are now supposed to proceed, in thus bringing the revenue settlement to a close.

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All the superior officers of Government, and more especially the despandeahs, being assembled in the Dewanny Cutcherry, the first most important indispensable account called for by the Amildar or president, is the jumma kaumil, or complete assessment of the Deccan. The principles on which this original rent-roll, to give a more precise idea of it, was formed, have already been explained, as in like manner have its intended uses, which were in the beginning to regulate the two grand divisions of the country, in khalsa and jageer lands by ascertaining the gross value of either, for the immediate purposes of finance or political arithmetic, and ultimately, by gradual systematical progress, in estimating accurately the full dues of the exchequer, as proportioned to the whole amount of territorial produce, to form an invariable standard of revenue, which should be at once an effectual check on the most corrupt intermediate agency, as well to prevent public defalcations, as any encroachment on the private rights of the ryots. But such progressive improvement was contrary to the genius of Eastern Governments, and never could be effected under the rule of arbitrary distant delegation; nevertheless, the ancient rental of the Kootub Shahy, incorporated with the jumma kaumil near a century since, imperfect as it is when compared to the present circumstances of the country, is yet absolutely necessary in the formation of a settlement in the Circars, particularly to the south of the Godaveri, as exhibiting the only authoritative account extant and in use, made from an actual survey of the local subdivisions, number of villages, quantity of ground in or capable of cultivation, together with the estimated territorial produce in money, according to the established rule of Buttai.

To remedy the defects of this antiquated rent-roll, the despandeahs are next called upon for the hustabood jumma, or comparative account of the former and actual sources of revenue, showing the total increased valuation of the lands, whether real, by improvements, or fictitious, by a reduction in the price of specie, the variations produced by casualties in the state of the country, new appropriations or extinction of jageers, affecting more or less the khalsa portion of territory, together with the amount of new imposts, such as the Mahratta Chout\* established in the same places, less frequently from the tyranny of rulers, than the fraudulent practices of zemindars, in withholding their stated collections made in behalf of Government. Had the profits arising from such contingent sources of supply, in a long series of yearly agreements, been applied as originally intended, to accumulate or really complete the standing rent-roll, which fell so short of perfection, under the delusive Persian epithet of kaumil, little now would remain to be learnt on the subject of Indian finance; and the business of settlement being reduced almost to a simple form, might, without any material prejudice, be transacted in Leadenhall-street, as well as at Masulipatam, through the superior agency of English Collectors, under suitable appointments and regulations. But here lies the grand defect of Mussulman administration; deeply rooted in

\* The Mahratta Chout, or fourth, demanded by these people from countries to which they could extend their predatory empire, in imitation of the *Rabba* of the Moguls, was sometimes levied by the Mussulman Government from their Jageerdars, to indemnify the public for real or pretended exactions, paid in gross, and at once to the Mahrattas, in lieu of such a proportional tax on the revenue as in the *Soubah* of Hyderabad, where the Nizam assesses all his Jageerdars for the full chout of their territorial income, though the whole sum stipulated to be paid to the Mahrattas annually on this account, for the province entire, has been invariably fixed at one lack of rupees from the time of the first Nizam.

the constitution of unchecked violent despotism and in the singular depraved natures of the native inhabitants of Hindostan, the knowledge derived from the hustabood was generally perverted to selfish purposes, and in consideration of a nuzzerannah, or present, greater or smaller in proportion to the intelligence or power of the Aumildars, comparatively with the value of the returning favour, remained in petto, the future productive source of private benefit.

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In compliance, however, to the customary forms, the zemindar is now ordered to produce the *Doul bundobust*, or an account of his particular agreements with inferior farmers of the district, attested by the canongoes. This sub-rent roll should be the counterpart, or rather a verification of the *hat-hackcut*, or present state of revenue, as exhibited in the hustabood formed from the actual subordinate settlements of the current year or collections of the last for the whole zemindary, inclusive of khalsa and alienated lands; and which, with the tookhem rezi or account of seed sown, the koot, the hustabood, and jumma kaamil, might be supposed sufficient to ascertain the gross receipts of Government's share of the full produce of the country, were it not for the baneful influence of Mahomedan administration, in corrupting the whole chain of intermediate agency, and invalidating the necessary checks on the universal moral depravity of the natives. *Kharidge jumma*, or excluded territorial appropriations in jaghire, altunga, and charitable donations to Bramins, &c., with the *khurcha mofussil*, or expense of interior management, were still wanting to form the *veek khus*, or net jumma bundy of the rents actually to be paid into the public treasury; the former of these accounts would, since the commencement of British rule in the Circars, be reduced

to a very small compass, if such enormous fraudulent sequestrations as of late years have taken place by the collusion of zemindars and despandeahs, were, as in right they ought, to be resumed; and the latter, including the russooms and savarums of the superior native officers, with the petty allowances to the shakeram or inferior servants, was little more than a simple memorandum of about 14 per cent. to be deducted from the amount of their actual collections, though the prodigious defalcations of modern times, particularly under the new, dangerous, and unwarrantable article of sebandy, when allowed to the zemindars, in derogation of the prince's most essential exclusive right to command and pay the whole armed force of the country, will be found to make this account of charges the most voluminous and important to be examined, as stating, literally and truly, the sinking fund of near one-half the stipulated known dues of the public exchequer, perverted in the application to the intended destruction of, instead of relief to, that state within which it is annually formed.

On a short review of these various materials for forming an adequate jumma bundy, and which, though more hidden or dissipated, must still exist, and may be found as well under an English Government, as that of a French, or Moorish, the work might be supposed quickly terminated, with no less justness than facility; but whether from the innate chicanery of the people, or that a propensity to evasion was the necessary consequence of undue exactions under the tyranny of one administration, or received encouragement from the insufficiency of public demands through the ignorance of another; it generally happened that the zemindars, by various concealed arts and specious

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pretences, retarded the conclusion of the settlement a whole month, in adopting the usual cant of farmers of being over-rated in their rents, and never failing to urge a diminution, however low the assessment

Concluding forms.

a want of knowledge in the Agent of Government, respecting the value of the territory now to let. If in the meantime

Dumbalah Deron.

the proper season for reaping the harvest was likely to expire, then the *Dumbalah Deron*, or ultimate order to that effect, was issued to the ryots; but if, while without prejudice the crop might be permitted to lie on the ground, the zemindars could not be brought to an agreement, then the only alternative left was to suspend their authority, and to depute Aumeens or Tahsildars, being the proper and more immediate officers of the State, to supply the vacancies in the minute interior management of the collections. It was on such extraordinary occasions that the benefit, the political expediency, was best understood, of training up in the knowledge of the country languages, of the finances, and above all the characters of the people, to be acquired only by local experience on the exercise of provincial employments, a certain number of individuals making part thereof attached to the interests, and subject to the whole effective control of the actual Government, in whom might safely be confided trust of such high responsibility and importance, as the general superintendence with the Collectorship of an extensive district; but under Mussulman despotism, if these requisite qualifications were readily found among a race of men now barbarously ignorant, yet the superior universal depravity of their nature, when compared with the Hindoos, together with a slavish dependence on the delegated chief, rendered them always wholly unfit, for public disinterested purposes, to act in the capacity of Supervisors; and, during the former more enlightened administration of the French, though it be admitted that national virtue would have induced the gentlemen in power, even while expectants themselves for the united subordinate rules of all the Circars, thus to countenance a system which must necessarily lessen the authority and emoluments of any one man inclined to follow the established practices of his predecessors, by diffusing local knowledge and participating influence among intelligent independent patriotic agents, instead of employing the more servile mercenary natives of the country, who are only faithfully secret in the business of corruption when favourable to their own private interests; yet a transitory dominion of six years did not admit of much experimental proof, in the advantages of a multiplied European superintendence. Accordingly, it very rarely happened that zemindars were deprived of the management of the current revenue of their districts, when their offers did not fall greatly short of the ascertained valuation of annual produce; and when they could give *Teeps*, or the promissory notes

*Teeps*.

of soucar bankers, or other substantial monied men, in advance for about two-thirds of the net jumabundy at which they might be rated, and are now supposed to acquiesce in, on or before the 1st of January, being the utmost time that can, according to custom, or with safety, be admitted of, for the final adjustment of such periodical settlements; these teeps are the best collateral security which can be obtained by Government, for the payment of the public rents. When collected by native officers from the ryots, they may farther be considered a pre-exigent source of supply

as well as affording to the State a necessary and political control over the monied and mercantile interests, in case of interior or foreign commotions; indeed, the natural influence which such pecuniary obligations give the soucars, in directing the conduct of zemindars, joined to the dread of private losses from the casualties of civil war, have often been the means of preserving inward tranquillity, where all other restraints on a daring rebellious spirit, might have proved ineffectual. At the same time, the acceptance of teeps is founded in necessity. The real or fictitious poverty of the Hindoo peasantry is, and must ever be such, under the influence of their own peculiar rights and habits, that, in order to carry on the common operations of husbandry, in places where the culture is simple, and of the meanest kind, as in the Circars, they find it expedient, at the different seasons, to borrow money at high interest, in proportion to the risk incurred by the lender, and never under 2 per cent. per annum, agreeably to the institutions of Abkar, and by one known general rule over the whole Mogul empire, expressed by the Arabic term Tuckair. The zemindars through whom this aid is usually obtained, have still

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greater occasion, on their own accounts, as merchants, rather than in their proper capacity of principal farming land-holders, to make use of, and extend a credit with their Hindoo bankers. As Agents for the State, they are put in possession of the public share of the annual produce of the country, divided with the ryots, at a very moderate pecuniary valuation; but that stubborn propensity to parsimony, chicanery, and refractoriness, which so notoriously characterizes them, would render it extremely unsafe to trust to their hands so much property, without some previous security; and the most favourable consequences to be expected would be, a secretion or collusive dissipation of the revenue, which nothing but personal fear, imprisonment, or torture, could bring into the treasury; at the same time, to touch a deposit of a hidden wealth, though with the manifest advantage of saving an exorbitant interest for money borrowed, would be deemed sacrilegious. That hoard must be eternally increasing, and cannot admit even of the temporary diminution in making profitable loans. To enjoy the full recompense of meritorious conduct in the short probationary life of man, it becomes, therefore, necessary, first to mortgage the current crop of the season to such persons as have given the collateral security of their teeps to Government, and then to participate with them in the benefit arising from the sales, as an indemnification for the risk of staking their credit, or the inconvenience of making the stipulated advances to the State. It is chiefly this intricate, though necessary mercantile operation, which would render a minuter detail of management, than by the permanent intermediate agency of zemindars, if not impossible without loss, at least ineligible, to any ruling administration. Yet, it must be confessed, that the power which it gives to these petty tyrants to oppress the poor, establish monopolies, or withhold the requisite supplies of grain from the provincial troops when on service, most frequently in the view of being better enabled to furnish the enemy, is often productive of the greatest inconveniences; but as a local vigorous superintendence might, in a great measure, correct this evil, it is only principally to be regretted, that some share of the enormous profits derived from the transfer and sale of the annual territorial produce by the zemindars in their mercantile capacities, cannot be brought into circulation, or by any means be rendered beneficial to the public.

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Having thus brought the jummabundy to a close, and secured the payment of two-thirds of the amount, by kists or monthly instalments, let us follow the

usual process of the year, in realizing the remainder of the stated revenue to the final adjustment of accounts. The 30th of April, corresponding nearly with the termination of the most general civil year of the Hindoos, and concluding the periodical season, in which the returning despatches for Europe may be made with convenience, has been, with great propriety fixed, on balancing the books of the Circars; but it is from the 31st of August to the end of the Fussilee, that the accounts are ultimately settled with the farmers general of the Government lands. In the latter of these periods, the poonass or small-grain harvest, the third and last being reaped, enables the ryots to fulfil their engagements with the superior renters, who are therefore, at this time, debited with the remaining portion of their jummabundy, and required finally to liquidate their balances; at length, on the 24th of September, the expiration of the revenue year, a general statement, called the *Jumma Wassil Bawky*, showing the amount, receipts, and bal-

Jumma Wassil Bawky.

ances for or on account of the current settlement, is drawn out by the head accountant, from the mofussil or similar detailed provincial documents, signed by the zemindars, attested and recorded by the canongoe, and after having gone through the critical examination of many different auditors, is deposited in the khalsa duffer, to serve as a basis for the jummabundy of the succeeding year. It was usual, at the same time, under the Moorish administration, for the Amildar or Collector General, as well in his own justification as to remove every possible pretence for future deficiencies, to produce a

Muchelka in darud.

writing under the denomination of a *Muchelka in darud*, signed jointly by the desmooks and despandeahs, and purporting that they have not, in the way of bribery or otherwise, paid a single daum to the Agent of Government, besides what is specified in the public account of receipts; after which, the only care left, though often imposing a very arduous task, was the recovery of such balances as appeared to be due, on the ultimate adjustment of the year. For this purpose, it might be necessary to scrutinize the transactions of the zemindars, both with the inferior tenants in the participation, and with the merchants in the sale of the annual crops, because the debts which could be ascertained to be due from the two latter classes of people to the former, together with the amount of ruses and sverums, constituted the sole fund of indemnification within reach of the sovereign Dewanny authority, to make good defalcations in the revenue, proceeding from negligent or corrupt intermediate agency; seeing the uncertainty, if not impossibility, of ever being able to touch the secret treasure of a Hindoo.

To avoid the detail, and lessen the other public inconveniences of such a system of management as we have described, though principally defective in the latitude its periodical renewals may

Illustration of the expedi-  
ency of such forms.

give to peculation, or the insufficiency of a variable administration, it has been imagined, that to fix the yearly assessment unalterable at a moderate quit-rent, and so put the zemindars of India on a footing with the copyholders of England, would be no less effectual, in accomplishing the desired immediate purposes, than ultimately beneficial in a more extensive view of general political conse-

quences. This involves a question of the utmost importance to the British nation at large, and more particularly interesting to the Company. A local knowledge of the country, of the people, practical experience, or theoretical instruction, deduced from the recorded wisdom of native statement, may determine the judgment of those who partake of such partial lights, to pronounce with truth and confidence, the danger, inexpediency, or absurdity of innovations in the financial policy of Hindostan; that to lessen or fix the exactions, from the actually farming intermediate land-holders, would soon be fruitless to themselves, rather add to the burthen of the peasantry, and prove doubly injurious to a ruling foreign state, in reducing for ever the already too scanty sources of supply, even when considered in all their hitherto unrevealed plenitude, or as paving the way to a refractory independence; that in proportion to the decrease of public demands, so would the restive presumption of enfranchised slaves grow excessive, and become most ungovernable, under the feudal acknowledgment of a barley corn, which, in freer countries, best ensures tranquillity. But to impress conviction on the mind of those who, from situation, are precluded the benefit of such contingent aids, to draw a right conclusion in what regards persons and things, differently circumstanced to what they appear to be in Europe, may require the evidence of some ascertainable facts. It is therefore, we adduce the following, as applicable to the subject under consideration.

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In the Circars immediately dependent on Masulipatam, we suppose it generally known, that the zemindars, since, and not before the establishment of the English Government, have been considered no matter how erroneously, as hereditary proprietors of the lands included in their respective jurisdictions, and that, agreeable to the mistaken idea of possessing feudal tenures, they were subject to military services, together with a certain tribute in proportion to the valued rent of the countries. We know not whether any enquiries were ever set on foot to ascertain these different positions, or that they have been admitted on any other ground than simple surmise, the *ipse dixit* of the farming land-holders themselves, or at best the information of the Company's Hindoo Interpreter, who in the capacity of Serishtedar, enjoyed an annual income of near forty thousand pagodas from the zemindars of Rajamundry acquiesced in about the 13th of February, 1767; but such is the fact; assessment of these several districts for seventeen years back, has been rated extremely low. We shall venture to say, in anticipation of what we have further to add on the subject, that at least *one half* of the rents collected from the ryots in behalf of Government has been remitted to its intermediate agents, under the head of expense, on an idea of their being the rightful constitutional proprietors of the soil. Moreover, the portion demanded by the public, has been invariably limited to the amount, according to the received notion of a tribute; for though an increase of 12½ per cent. is supposed to have been put in the last five years' settlement, on what is termed the Mahmool, or customary jummabundy; yet the total amount of that addition, together with the 10,000 pagodas per annum salary to the Interpreter, and 5,724 to be paid into the treasury for his meerassy, did but barely counterbalance the afore-mentioned serishtedarry appropriations, added to an unaccounted portion of Hussein Ali's jagéer, and which then were re-annexed to the Rajamundry zemindars;

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as equivalent only to the aggregate of the two last sums specified :—on the other hand, the stated military services, however much wanted of late, have neither been required, nor commuted for in money. The most profound tranquillity, an increasing commerce, the free secure enjoyment of private property, have peculiarly distinguished the Circars for a long series of years past, amidst surrounding distractions, anarchy, or barbarity; and so far have these provinces been, from experiencing the calamities of a neighbouring war in the Carnatic, or been burthened with new consequent imposts, that they have rather in the meantime received a prodigious increase of wealth, through the extraordinary profits derived from the exported produce of the country, at least twenty-five per cent. above the usual price. Under a Government so lenient, admitting of such uncommon privileges and individual advantage, it might naturally be supposed, that the zemindars, as being the superior class of Hindoo subjects, and most benefited by the powerful beneficent protection of the sovereign authority, would be found constitutionally submissive, grateful and liberal in proportion to their own prosperity, compared with the embarrassments, and the exigencies of the public. But the expectation would be politically unreasonable, and only betray a total ignorance of national character; the very reverse must always be the case, and has been more especially manifested in latter times within the dependencies of Masulipatam, as may be sufficiently proved by a reference to such recorded facts at large, as we shall here only generally touch upon.

The annual jumabundy of these districts, on a medium of the last seventeen years, may be reckoned seven lacks of current pagodas, on which the total balances incurred at the end of the 11th

Founded on a general state  
of facts.

Fussilee year 1186, by zemindars and renters, did not exceed two lacks and a half, exclusive of five lacks more due on soucar teeps, or bills receivable. In the beginning of 1187, corresponding with the year 1778 of the Christian era, computed from the date of the first payment of revenue, it was imagined that the current and future collections might best be insured, by calling up the farmers to the principal seat of Government at Madras, and concluding a settlement with them there, for five years. That period expired the 24th September 1783, and the balances were increased to twenty-two lacks eighteen thousand two hundred and ninety-three current pagodas, including only 1,76,411, in bills receivable; of this sum, the four principal zemindars, under circumstances which we shall briefly mentioned, stand indebted as follows: viz., Jaggaputty Rauze, of Peddapore, in Rajamundry, a vain timid voluptuary, who is allowed to control 2,000 sebundy peons, the constitutional militia of the district, chiefly maintained by unauthorized alienations of land, and who, with that extravagance which characterizes a spendthrift debauchee, incurs an annual personal expense of near 24,000 pagodas, rather exceeding the income of his saverum, or proper landed estate, to acquire the epithet of *liberal* among his parsimonious countrymen, on a revenue of a lack and forty thousand\* from actual collections made by him, of two lacks sixty thousand, owed nothing at the commence-

\* The Jumabundy and gross Mofussil collections of the zemindars, are here put down in Madras, or three image pagodas, valued in the Company's account at ten per cent. more than current pagodas, rated at 350 rupees the hundred, or at eight shillings sterling each; but of late, the exchange has run 400 Arcot rupees per hundred current pagodas.

ment of the last six years, but is now in arrears 3,36,876; notwithstanding the effect of repeated military persuasions.

Trippety Rauze, of Mugletore, in Ellore, a sensible man, but infirm and indolent, a greater economist, with nearly the same private fortune and number of peons as the preceding zemindar, on a jumma bundy of 98,000, from mofussil collections of two lacks thirty-two thousand, owed at the former period, only thirty thousand; but at the latter, 6,61,050 current pagodas, including the revenue of neighbouring districts, for which he became security, and received, by himself or his Agents, a rent of at least two-thirds exceeding the amount of the public assessment.

Opparow, of Noozed, a stubborn refractory subject, entertains 3,000 sebundy peons, many of them of the Velma caste; the only one of his degree in the Circars that even affects a warlike character, and which he supports, not by opposition to the smallest regular force, but by sheltering himself, when pressed, in the neighbouring woods of independent zemindars, and instigating his scattered peons to commit depredations, until government is distressed into forgiveness from the hazard of incurring inquisitorial notice for the small temporary deficiencies which might attend the prosecution of more vigorous measures, on a jumma bundy of 92,000, from the gross receipts of the country, amounting to about one lack eighty-five thousand, was indebted, at the beginning of 1187, not more than 35,000; and owed, the latter end of 1192, current pagodas, 1,41,798, his family and personal charges not exceeding twelve thousand, being amply defrayed from his private landed estate.

Mahputty Row, the uncle and guardian of the young zemindar of Pettapore, and therefore on his good behaviour, on a revenue demanded by the public of sixty-two thousand, collected from the lands actually assessed, and paying in the gross one lack fifteen thousand, owed nothing at the first period, and fell only 1,58,435, in arrears at the close of the last year. His private expenses are about 12,000, but the sebundy peons entertained in the district, mostly on fraudulent alienations of territory, cannot be numbered at more than 1,500.

Twenty-seven petty zemindars, besides the foregoing, with others in the capacity of simple renters, are answerable for the remainder of the balances due on the 24th September, 1783, making almost one half of the whole.

Thus, in a short period of six years, the jumma bundy so low, the receipts from the country so ample, and the private necessary disbursements of the zemindars so trifling, a debt upwards of two years ordinary revenue, has been incurred; and that too, on a settlement on the enlarged plan of a five years lease. But the truth is, that no public advantage whatever can be derived from such an extension of time, as the annual adjustment and collections from the crop always have, and must ever be continued. Nor would this minutiae of management be either difficult, inconvenient, or liable to abuse, if the established Dewanny forms of Government were practically observed; if the native officers were called on, as they must wish, to execute their more consequential functions, and for which they are already so liberally paid for, in money or in lands; and if under the auspices of intelligent well appointed provincial Superintendents, chosen from the body of the Company's civil servants, means were taken to ascertain, with all possible accuracy, a true jumma kaumil of the lands, and restrain within necessary constitutional bounds, the dangerous and lately usurped authority of farming land-holders.

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THIRD.—The gross amount of collections, though at once the simplest, and most indispensable branch of knowledge in the whole science of finance, is generally the least understood, or most difficult to be ascertained. In despotic states, where forms of Government are the best, and the administration usually the worst; where the superior energy, order, and subordination incident to individual rule, assist every political operation and enquiry, in return for the infinitely greater advantages of popular slavery, it very seldom happens that the actual resources of the country are fully investigated or estimated in the view of proportioning, with moderation and policy, an adequate revenue to answer all public exigencies; when done, it has been usually at the period of foreign conquest, or some great revolution, which throws the most arbitrary executive power into the hands of one of those rare superior geniuses, endowed with all the virtue, vigour and ability, peculiar to the founders of well regulated, mighty, and permanent empires. But however just the principles of the original plan may be, a work so new, of such extent, depending on variable, unskilful agency, and limited in the execution, to the short busy life of a conqueror, must necessarily be extremely imperfect; while the daily changes introduced by native and extraneous causes in every thing of human production, may in a period of years lessen the practical utility of, or absolutely set at naught, all the advantages derived from primitive institutions, excellent in themselves perhaps, though easily perverted by ignorant deviations from their true spirit, or rather through the corruption, the base-chicanery of ministers and inferior officers, acting under the degrading sway of despotism. In such cases, particularly applicable to Hindostan, the knowledge of individuals, ever parted or confined to the narrow circle of their own experience, is reserved exclusively for private interested purposes. The financier who has learnt the excess of provincial collections made in behalf of the state from the ryots, beyond the amount of an antiquated valuation, obtains the disposal of the district at the usual rate, confers it on the highest bidder for the secret productive favour, or shares more largely the concealed emoluments of superintendence; through the channel of immediate agents. It is seldom, however, this lucrative arcanum of the Revenue Departments extends further than the delegate himself, who, by dexterous management in his employment; by altering and intermixing local divisions; conniving at fraudulent alienations of land for private temporary benefits; seconding from similar motives, the most frequently groundless pleas of farmers for remissions of rent, or increased allowance for sebandy or other mofussil expenses; deranging the settled order and forms of accounts; avoiding detail, and exhibiting only general or broken statements of the collections, may so involve the finances of his district in mystery and obscurity as to render his own particular services necessary, if he be not altogether deficient in address, and at all events; prevent the transmission of local knowledge to a distant superior; while the means of information are despotically confined to a few servile dependents on his private bounty. To make amends for the consequent defalcations of corrupt agency; instead of a reform, or recurring to first principles of the established system of taxation, new contributions are levied, and without or arbitrary assessments, are imposed on a whole pergunnah without sufficient intelligence of its present state, and circumstances of the people: by which a latitude is given to zemindars to oppress the peasantry, while they themselves, with the other intermediate officers of Government, continue their wont-

ed peculations, and absorb a current revenue, which, if faithfully administered, might fully answer every demand of public exigency. Such more especially, were the conspicuous defects and disorders incident to the system of policy pursued throughout the Northern Circars, from the period of their being first subjugated, to the Mogul yoke in 1687, to their final virtual dismemberment in 1753;—as we shall endeavour to prove by induction, from the following facts.

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The Jumna Kaumil, or complete assessment of these Provinces, as originally settled for those south of the Godaveri, probably in 1512, and with more certainty sixty years later, for the two, extending north of that river, under the dynasty of the Kootub Shahy, ascertained by a general statement in 1635, when the Princes of that line became tributary to Shah Jehan, and finally enrolled on the imperial Khalsa Records of Alemgeer, on the entire reduction of the Kingdom of Hyderabad; continued thenceforth, with a small addition, as the standard of revenue, down to the establishment of the French Government, at the commencement of the Nizamut of Salabut Jung;—stood thus:

Guntoor, or Moortezzanagur, agreeable to its present boundaries, divided into five pergunnahs and 39 villages, composing a limit starref, mootah, or kessmutt, all Persian or Hindoo words, indiscriminately used as expressive of lesser division of territory, assessed for Rs. 11,67,709-4; of which the Havillee, or householder portion, was - - - - - Rs. 6,79,945 12

Condapillee or Mustafanagur, in its modern extent, including Guntoor and Achulminar, divided into 24 pergunnahs, of which the Havillee, for the most part, at present composeth the zemindary of Mylaveram - - - - - Rs. 11,64,463 2; of this was set apart for the expense of the royal garrison, &c. - - - - - 70,512 6

Ellore; comprehending the twelve pergunnahs, into which it is still divided, though in more early times, these were imperfectly ascertained, or were less productive, being overrated - - - - - Rs. 5,63,247 2; including an Havillee, for the sudder or Circar establishment, of - - - - - 1,41,034—

Masulipatam; exclusive of its late annexations of Guntoor and Achulminar, but adding the pergunnah Circar of Nizam-patam, rated, with its salt and customs, at two lacks and forty-six thousand rupees, to eight others, being the ancient number of pergunnahs, attached as they still are to the capital seaport, and of which the island of Divie, rated at rupees 91,070-14½ forms one; in all assessed Rs. 7,85,928 10½ of which the Havillee chiefly arising from the ground-rent of the fort and pettah, with their vicinities; also from the sayor or sea river, and land customs mint

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duties, and above all the profits on salt,  
with the rent of the palmyra or toddy  
trees; the whole to support the shabun-  
derry or royal-maritime establishment,  
amounted to - - - - - 3,39,855 1½

Total...South of the Godaveri - Rs. 36,81,348 2½;  
Rajahmundry; very imperfectly reduced  
or known by the Mahomedans; divided  
into seventeen pergunnahs, of which  
few of the names correspond with those  
of the more modern divisions, originally  
assessed at - - - - - Rupees 4,19,439 5; but  
afterwards, in 1732, increased by Rus-  
tum Khan to - - - - - 6,85,529 10; of  
which Havillee rents, for defraying the  
Circar expenses, were - - - - - Rs. 50,311 6½  
Cicacole; the most distant frontier  
province to the north, only explored  
along the sea-coast; divided into two  
pergunnahs, and 115 villages, and  
rated at - - - - - Rs. 8,40,822 12; of  
which the whole, excepting a peschesh  
of 35,000 rupees, paid by the ancient  
princes of the country of the races of  
Gajeputty, then resident at Pootnoor,  
and since banished to the hills of Jae-  
poor and Havillee, and collected from the  
farms of Cossim Cotah and the capital,  
to maintain chiefly the paga, or house-  
hold cavalry, a considerable body of  
which was always stationed there, in  
like manner as in the southern frontier  
Circar of Guntoor, before the conquest  
of the Carnatic, in the year 1652;  
therefore, the appropriations were pro-  
portionably great in each of these pro-  
vinces, being in Cicacole - - - - - 8,05,822 12

The total assessment, then, of all the foregoing maritime Circars,  
including the Havillee lands, set apart for the special maintenance of the  
royal garrisons, the civil and military establishments, amounting to  
rupees 20,87,481-6, did not exceed, in the sixteenth century, or, to be  
more precise for the sake of analogical illustration, we shall assume the  
date of Toórel Mull's financial regulations for the rest of Hindostan,  
A. D. 1582, being exactly 200 years before the present, the sum of rupees  
52,07,700-8½, but as this was only the jummaundy of the khalsa and  
jagheer lands at the first period of settlement, and necessarily excluded,  
such appropriations were thenceforward to be considered permanently  
attached to the officers, not the families, of certain Hindoos; as we may  
allow by estimation 10 per cent. on the revenue for the rusesooms  
and saverums of the zemindars and despaudeahs originally appointed,  
besides enaum to the value of one hundred rupees annually for the  
support of two Bramins in each village, reckoning the number of the  
latter, then ascertained, to be 3,000, making together 8,20,770 rupees,



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civilized society. The enriching arts, manufactures and foreign commerce, in a manner exclusively confined to, or peculiarly distinguishing the Western Coast of, the Peninsula, while under the protecting sway of the Mahomedan princes of the race of Adilshahy, were, when subject to the violence, rapine, and predatory policy of the Mah-rattas, driven thence to find an asylum on the shores of Coromandel and in Bengal, where they have continued since to flourish with increasing prosperity; and in no place more remarkably, than within that portion of territory, the present object of consideration; though it required all the virtue and superior intelligence of a free European administration, to draw adequate public supplies from the new current of wealth thus flowing in from *three* such copious sources as we have named; and which, during the Mogul Government, was turned solely to private advantage, fed the ambition, with the pernicious luxury of intermediate agents, or could only be made beneficial to the State, through the dangerous channels of corruption.

But to estimate with more precision, the progressive improvement of the revenues of the Circars, in consequence of the revolution of 1753, we shall here exhibit a statement of the French Jummabundy, five years later, and one immediately prior to their expulsion, when the influence of the recent change may be supposed greatest; in doing which, for the sake of a just comparison with the original assessment fixed in 1582, we shall follow the order observed in the latter, and consider the relative circumstances of both, premising, that for the districts south of the Godaveri, we are not furnished with an account of the particular settlements made with the zemindars by those Mussulmen or Hindoo Agents with whom the French concluded general agreements, exclusive of all disbursements; and that therefore, we must substitute the ascertained collections of later times, made from the farming land-holders, under the immediate sanction of sovereignty.

Guntoor, according to the Nabob Mahommed Ali's bundobust, and receipts for this Circar, in the Fussilee year 1189, after allowing for the enormous charges of sebandy, &c., claimed by the zemindars to support their peons - Madras pags. 2,41,950

Mustafanagur, with Ellore, reckoned of equal value, according to the medium of Hussein Ali's and Jogre Pundit's 3 years' settlement in 1176 and 1178, immediately on the establishment of the English, exclusive of Guntoor and Ackulminar attached to Masulipatam, and rated in the Jumma Kaumil, the former, Rupees 44,615-14½; the latter 26,447-15½; - - - both Circars 3,21,684

Masulipatam, including the two pergunnahs of Guntoor, &c., with the sea, river, and land customs, for the year 1178, under the English Government, but, exclusive of Walloor and Dooa, the one annexed to Mustafanagur, at Madras pagodas, 6,000; the other, to Ellore, at 4,000; and, supposing that the pernicious system of farming was also adopted by the French and immediately followed by fraudulent alienations of land, cutting down of the toddy trees,

with all the various abuses which so prodigiously decreased the revenue of the sea port duties below the old assessment - - - - -

1,25,465

Total south of the Godaveri - - - Rupees 27,56,396, or at 4 each pagodas- - - - -

6,89,099 Mad. P.

Rajamundry, completely subjugated by M. Bussy, particularly the rich manufacturing island of Nagrum, hitherto unexplored, put under European management, and in 1167 Fussilee, or 1758 A. D. moderately assessed, exclusive of all mofussil expenses of seabundy, for near double the ancient rental, being Rupees 13,51,420; or, at 4 Rupees each Madras pagoda; of these - -

3,37,855

Cicacole, in like manner, almost entirely reduced, and countries to the value of Rupees 13,56,000, conquered from a number of independent zemindars, were conferred, we know not for what public considerations, in tenancy on Vizieram Ranze, entitled by Salabut Jung in derision, though, at the request of M. Bussy, Munniur Sultan or king of the Jungles; these annexations being, in addition to the old possessions of Potnoor, Boglepoor, &c., four pergunnahs, now constituting the zemindary of Vizianagram, valued at rupees two lacks ninety thousand, which, as it was gradually dismembered from the ancient Havillee or Government lands, by the Mussulman Deputies from Hyderabad, was bestowed on the predecessors of the actual possessors between the years 1655 and 1741, when the ambitious Vizieram, having acquired the whole district by the usual tenure of Hindoo land-holders, began to extend his jurisdiction over the reduced proprietary lands of petty talookdars in the neighbourhood, through the corruption of Jaffier Ali Khan, then the Deputy of Nizam ul Moolk, from whom he obtained Singricotah, until the joar or murderous scene of Bobileo, in 1756, terrified ten more of these little proprietors into submission, under the control of the same Vizieram, now appointed farmer General of the whole province of Cicacole south of the river Poondy. Accordingly, in 1758, the jummabundy of this Circar exclusive of seabundy and other charges, as appears by an original abstract statement, stood as follows:

Vizianagram, with eleven other zemindaries, including a nuzzeranah, paid to Ameer U'dien Khan, and future Amildars, of Rupees 2,28,768 were now rated, in behalf of the public, for Rs.

4,50,886

The Havillee or Cicacole and Cossim Cotah, &c., including the Mujmadary villages, were let for - - - - -

3,39,509

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to the Mogul records as the standard of future revenue, to mark the value of so much of the then conquered kingdom of Hydrabad.

To decide with greater certainty on this subject; let us draw a comparative view of what passed nearly in the same interval of time, with respect to the Finances of Bengal, which, though differing

Illustrated by comparison with the Revenue of Bengal. in importance, afford almost an exact parallel in other relative circumstances except in the article of augmentation. There the Assil tyoomar Jumma, of Toorel Mull, for reasons which have been assigned, or are self-evident in the depravity of Mussulman Government, had undergone no variation in the way of improvement, from the days of Akbar to the death of Alemgeer; nor then, until the gradual subversion of the Mogul empire produced provincial independence, and made it the interest of Soubahdarry usurpers to bring into the public coffers of dismembered states, what they had before embezzled, when acting under the delegated authority of the kings of Delhi, virtually, as well as in form. In like manner Bengal, rich in manufactures, peculiarly so, in some natural productions required for foreign luxury, happy in its situation, and many concomitant local advantages, derived the same successive mercantile benefits from the discovery of America, of the passage round the Cape, and from the revolution of Bejapoor, than the Circars had done, on a smaller scale, within the same period of time. Thus, agreeable to an authentic statement before us.

Bengal, in its modern state, exclusive of Midnapoor, with the other provinces of Orissa formerly annexed, and of some later continued annexations, which we shall particularize, was assessed in the gross, in 1582, for daums 50,96,36,280, or - - - Rs. 1,27,40,907

Cooch Behar, conquered by Alemgeer in 1660-1; divided into five chucklas, and 89 pergunnahs; was rated, from that time, for - - - - - Rs. 10,00,000

Islamabad, or Chittagong, acquired in 1665-6; divided into 65 pergunnahs - - - - - 3,75,000

13,75,000

Making the Total of the original Settlement of Bengal - - - - -

1,41,15,907

The Abwabs, or recent Imposts added to this united sum, and registered in the Dufter Dewanny, were as follows: viz.

In the Government of Jaffier Khan, who had been Dewan of the province from the death of Alemgeer, and by the pecuniary aid of Jaggut Seat, purchased the Soubahdarry from the ministry of Furrokhseer in 1713, and powerfully retained it until his death in 1725; a general tax, under the head Khass Noveessy, was established to defray the extraordinary batta, or agis on the gold and silver coin brought up to be remitted to Delhi; in all, per annum - - - - - 2,56,607½

In the succeeding and more independent administration of Sujah ul Dowla, until his death in 1739, a mothoot or arbitrary tax had taken place of - - - - -

1,34,900

Nuzzeranah moccurrey, or fixed presents - - - - -	5,66,653½
Mathoot Feel Khanna, elephant charges - - - - -	2,88,702¾
Abwab, Foujedarry, Confiscations, &c., farmed - - - - -	6,17,820½

16,08,077

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In the vigorous unqualified usurpation of *Ali-verdy Khan*, commencing in 1740, and ending with his life 1756, a chout or fourth, to be paid to the Mahrattas, was levied, and continued though the cause

had ceased - - - - - 15,33,911½

Nuzzeranah for the expense of Mun-

sor Gunje - - - - - 4,20,025½

Akhuc, Khesht, Gor, &c., partial

taxes - - - - - 1,59,715½

21,13,752½

In the short, ambitious, needy Government of *Cossim Ali Khan*, he brought in the public treasury the kiffayat, or profits of *Shahamut Jung*, *Soulet Jung*, &c., in *Decca Purneah*, and *Dinajepoor*, &c., being the private defalcations or increased revenue of *Teelaks* and *Jageers* of these *foujedars* on a *hustabood* 51,46,838

Besides a serf or expense of certain collections, ½ annas levied from the ryots - 4,53,488

56,00,326

95,78,763

Total of the *Assil Toomar Jumma* of *Toorel Mull* in 1582, with *Ezafa*, or increase by conquest, improvement or Taxes, to the year 1763 - - - Rupees } 2,36,94,670\*

\* The financial occurrences of Egypt might also be cited in 1516. When Sultan Selim conquered this country from the Mamelukes, he fixed the rent of the lands capable of cultivation, then ascertained by measurement (and which from the physical circumstances of the country, confined from its southern limits, under as far as *Osira* in lat. 30° North to a narrow valley of 10 to 20 miles in breadth on either side of the Nile, and thence to the sea, circumscribed by a desert bordering the two branches of that river forming the Delta, could never have exceeded 14,202 British square miles in its greatest extent, and local measure 68,73,768 *Thedans*,\* of which perhaps only ½ the arable, each of 20 square cossibs of 12 English feet every side, or nearly one acre and a third) at 40 *garnas* or parats, equal to a Turkish piastre, or 26 sterling per *Thedan*,\* including a tax of tribute only of 25 mydens to the Porte, and the remainder to defray the expenses of civil and military establishments, being together thought equivalent to half the produce of so much land, about the year 1684. When the rates of specie and money were diminished, and the governing Beys were advancing to independence, the value of a *Thedan*\* was generally increased to one *mahhoob* 1,200 *garnas*, equal to 12 German crowns? but in 1779 the ordinary proportionated exactions of the old *Assil Toomar* for the same square measure, had risen to ½ German crowns, or seven *garnas* and a half, the original assessment of Sultan Selim; and when the Beys settled by a valuation of the crop, with yearly measurement of the lands actually in cultivation within their immediate domains, then the price of a *Thedan*\* varied from 5 to 12 *garnas* according to the quality of culture; the revolution in the relative value of money and territorial produce throughout all the kingdoms and states of Europe in the same period of time, and through the same causes, discovery of the American continent, and the commerce, is too well known to be here noticed; the change in the value of money, and the distance of situation with respect to the source of riches is however, and in the custom of secreting treasure is peculiar to India.

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But as it appears by a settlement made in 1728, in the Government of Soujah ul Dowlah, that the assessment of Islamabad and Cooch Behar was reduced below the original valuation stated in the preceding account; so we are to observe, that the sum total of the increase accumulated to the year 1763, was only on the amount of the Ansil Jumma bundy of Toorel Mull, and makes, therefore, rather more than three-fourth parts of that ancient rental fixed in the reign of Akbar. It is further to be remarked, that since the commencement of the immediate financial administration of the English in 1772, over the whole Soubah of Bengal, it had been discovered, and if not already, will soon be made manifest to the public, that the net actual revenue of the country due to the exchequer, and levied from the ryots with great moderation and equity, agreeable to the original proportion or political principles established in 1582, and invariably adhered to since, in assessing all and every part of the Mogul empire in Hindostan, exceeds three crore of rupees, including fraudulent or unconstitutional alienations of landed property to Bramins and others, under the denomination of bazee zemeen; and that therefore the true pecuniary increase arising in this most valuable portion of the British dominions in India, comprising an area of 72,000 square miles, being nearly the extent of Great Britain itself, instead of seventy-five per cent. as before specified, has been really one hundred and twenty-five per cent. on the old assessment, in the same period of time, generally understood that the French Government were enabled to realize only fifty per cent. in addition to the Jumma Kaumil of the Northern Circars, which being equally favoured with the neighbouring territory of Bengal, in local or extraneous circumstances, might be supposed capable of yielding a similar increase, in proportion to the ancient revenue; and still with respect to either country the public income thus raised which only in the same ratio with the fall in the value of specie, would be put on a par, with the first regular assessment; and what appears an extraordinary exaction, must be considered as merely nominal, without imposing the smallest additional burthen in the way of taxation, or servitude, on any of the more useful classes of the people employed in agriculture, manufactures, or commerce.

It is a disagreeable task to expose our own proper defects; but the knowledge is necessary to induce an effectual reform. We have freely animadverted on the deficiencies of the French and Mussulman Governments, in regulating the finances of the Circars; and impartiality, with the natural order of our subject, leads us now to a comparative view of English administration, as far as it relates to the amount of revenue collections. All the indulgence we have any right to expect, is, that public judgment may be suspended until respective merits are fairly stated, and the conduct, joined to the circumstances of either nation, properly understood, compared and discussed. Deeming our materials sufficiently correct and ample, we shall here exhibit a general abstract statement of the annual assessment of the Northern Circars, under the immediate sovereignty of the Company, formed, not on the partial settlement of a single year, nor from former or future agreements of rent for the same provinces, but from the jumma bundies actually concluded, since the establishment of British authority down to the present time, extracted from the public records already for the most part published, and including a period of seventeen successive

years from the Fussilee 1176 to that of 1192, both inclusive, or from 25th September 1766, soon after the formal annexation of this valuable territory to the empire of Great Britain, with all the despotic rights and royalties claimed or exercised by the great Mogul, or his Viceroy of the Deccan, without even accepting the arrears of balances then due from the several zemindars, and still more largely from Hussein Ali Khan, the last Mussulman Aumildar, though never claimed to the 24th September A.D. 1783.

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Guntoor; being only one full year under the management of the English, in the whole period now under consideration; we must confine our estimate to accounts of the same temporary limits, and we are fortunately furnished with the jumwabundy of this identical year, being the Fussilee 1189, or A.D. 1779, when Mahomed Ally rented this Circar from the Presidency of Fort St. George, the produce of which, to do the greater justice to the financial administration of the French, we have already passed to the credit of their settlement, in like manner, as we now state it, in its more proper place..... Madras pagodas, 2,41,950.\*

Mustafanagur, with Ellore, as will appear in the French settlement, yielded

Anno 1176 to 1178, to Hussein Ali Tongee Pundit, on a medium of three years' settlement, made on their own account with the zemindars, Madras pagodas, 3,21,684; of which they only agreed to give the English, one year with another, for the same period of time, being the three first years of the Company's administration, inclusive of 40,000 Madras pagodas, in lieu of one-half of the annual pay of regular troops employed in behalf of Government, chiefly in the Rajahmundry Circar, as will be hereafter specified, and stipulated to be paid by these renters, over and above the amount of the jumwabundy (the whole making the sum of) - - - - 1,78,836

In 1179, immediately on the expiration of Hussein Ali's lease, it was discovered, that advantage had been taken of the inexperience of new rulers in the three Circars, rented to the amount of Madras pagodas 1,56,533 of which the proportion assigned to Mustafanagur and Ellore, from thenceforward brought on as an increase on the first jumwabundy - - - - - is 91,339

Total Jumma, A. D. 1769-70 - was 2,70,175

In 1181 to 1187, a further increase, proceeding from the resumption of the Havillee farms of Dooa and Walloor, which had been included in Hussein Ali's jageer, and soon afterwards from the forfeiture of Jaffier Beg's grant of the Condapillee havillee, together with some other estimated advantages † - - - - in all 22,200

Total Settlement 1777-8 - - 2,92,375

\* This was the Jumwabundy settled with the zemindars, including a Nuzzerannah of pagodas 25,300, and a certain portion of sebundy charges, amounting to 14,500 pagodas, but exclusive of the Havillee or Jageer lands of Guntoor and Condavaree, rented for Madras pagodas 19,200, which if added, constitutes the Jumma 2,61,150 Madras pagodas.

† We have discovered that in the amount of the increase, Madras pagodas 22,200, here assigned to the Circars of Mustafanagur and Ellore is included, the valued rent of the Havillee or Rajahmundry, being pagodas 2,310, which should have been placed in the accounts of that Circar, for the sake of a just comparison.

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general, whose functions might be farther extended to provincial civil Government universally, so far as to be able to enforce the execution of any established system of municipal law or regulations, whether respecting the finances, or any other branch of interior administration.

Deducing then from a fact thus gratuitously admitted, a reform so important; and having already confidently supposed the complete liquidation of the balances at present due from the Circars,

instead of a diminution on this account from what the English jumma-bundy has been stated at, in our comparative estimate, we hope to be allowed in justice, to add the whole amount to our seventeen years' settlement, in lieu of what if heretofore exclusively levied, may from henceforth be incorporated with the ordinary annual demands of the public exchequer to this augmentation, of one and a half lacks of Madras pagodas. We have further a national right to four lacks ninety-two thousand, or rupees nineteen lacks sixty-eight thousand, being the term assigned to the French bundobust for the maintenance of the militia or sambudy establishment, which always had been considered, as indeed forming the original Jumma Kaamil, as well as in every temporary succeeding assessments, established by their predecessors the Moguls. But besides the pecuniary increase thus annexed to our settlement, and constituting thereby its amount, Madras pagodas 18,65,617, or rupees 74,62,468, we must be allowed to state the Company's donations in land lately resumed in favour of Hussein Ali and Tongee Pandit; also the value of still greater appropriations yet continued to the whole body of zemindars or Indian land-holders on the erroneous, impolitic, unconstitutional idea, of their being the original, natural, or rightful proprietors of the soil; an idea perfectly novel in the financial legislation of Hindostan; and being equally unknown, in the Mussulman and French systems established in the Northern Circars, could only have originated from the enlarged, humane, and generous principles acquired under a free constitution of Government, and may therefore be exclusively ascribed to the English; and on the foundation of which, we now presume to give their benevolence credit for the past, and their treasury bounds, as will make the net sum of a crore of rupees, or a million sterling per annum, being nearly double the amount of the ancient Mogul settlement, and one-third in addition to that much boasted one of modern date, concluded by our rivals in Europe, while in possession of this most valuable portion of the present empire of Britain in the Deccan.

Nor in this, do we derogate from the national character of liberality, more than violate the private right of individuals; seeing that the same laws, privileges, and form of administration, instituted by the civil authority of a small insulated nation, as peculiarly adapted to its own genius and local circumstances, were not ordained for all countries, and all mankind differently situated, disposed, or ruled. That with respect to the natives of Hindostan, it would be a most dangerous innovation, diametrically opposite to the letter and spirit of all Oriental legislation, ancient and modern, devised by conquerors, to admit, either in theory or practice, the doctrine of private individual landed property by inheritance, free

Propriety of recovering de-  
falctions

or feudal tenures, extending beyond the period of a single life ; but above all, seeing that the great law of society, public expediency, requires the full aid of established financial resources, justly proportioned to the gross annual produce of the soil, equitably moderate with respect to the natural wants of ability of the peasantry, and only barely sufficient, on the most economical scale, to supply the absolute exigencies of the lenient protecting sovereign State, under the dominion of which such rare peculiar advantages are enjoyed, amidst the despotism, tyranny, and oppression, common to almost all the other countries of Asia. Neither do we go beyond the bounds of moral certainty, as to the actual rental of the Circars belonging always of right, exclusively and unalienably, as we hope in future it will be so in fact to the established Government, in thus enhancing the current revenue of the Company, even without touching the fraudulent appropriations of land made in favour of Bramins or others, and necessary now to be resumed, so greatly above the present jumabundy or demands of the exchequer, by supposing and bringing on a virtual increase of Rupees 51,05,532, being rather more than equal to the amount of the assessment itself, calculated on a medium of the last 17 years, according to our settlement, at 48,94,468 rupees. We are supported in our belief by documents, which cannot readily be procured through any other channel, and which, if we be not too presumptuous, though difficult now to be invalidated, even should they prove in the end fallacious, may with the greatest facility be authenticated, if founded in truth ; for they not only bring fourth a subject of investigation, point out the order and proper mode of enquiry, and state positive facts, with all the written formalities of legal evidence, which at least remove the difficulty of proving a negative, but exhibit such a minute detail of the finances, however new to the public, or to others more immediately concerned in them, as seems best calculated, if not to incur instantaneous detection in error, at any rate, to meet the corroborating testimony of more authoritative vouchers. All the indulgent favour we claim individually to ourselves is, that the following more true and perfect statement of the actual revenues of the Northern Circars, extracted from, and carefully collated with, these our original papers, corrected by a variety of experienced personal informations, local enquiries, and analogical reasoning, may be substituted in the room, as it should in right, of the deficient inadequate jumabundy before assigned to the English be set against, and eclipse ; for it will not admit of comparison with any former settlement, and henceforth be regarded as the true criterion of national merit, in estimating the respective integrity, ability, and intelligence of financial administration.

Doul bundobust, or gross sub-rental of the mahl and sayer of the khalsa or Government lands throughout the Northern Circars, as concluded annually by the zemindars and temporary renters on their own proper accounts, with the ryots or inferior husbandmen ; but by virtue of a previous yearly agreement with the State, according to which the full amount thus collected from the peasantry, is supposed to be paid in or accounted for with the public exchequer, after deducting unavoidable specified losses and charges incurred in the management, as well as exclusive of landed property and privileges allowed to several zemindary agents employed in the collections, as an ample reward for their services, under the denomination of

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enaums and savorums : the whole taken from a variety of authentic original accounts, as will be hereafter set forth ; but chiefly from a statement formed on a medium of ten years of the gross revenues of the country, agreeably to the rule of Buttai or Seri, extracted from the mofussil or village records, under the auspices of Hussein Ali Khan ; who, in the capacity of Aumildar, almost uninterruptedly and universally superintended the finances of all these provinces, from the year 1759 to that of 1769.

### CIRCAR.

GUNTOOR, of which the capital is 55 miles W. E. N.  $\frac{1}{2}$  N. from Masulipatam Fort, 15 miles south of the Kistna, which is three farther in the same direction, from the fort of Condapillee, anciently composed of five pergunnahs ; and a portion subdivided since into 25 mootahs, containing 868 villages, exclusive of their pollams, or small detached dependencies, distributed under the five following *Desmooks*, or patent territorial jurisdictions ; viz.

1st. CHINTAPILLE, the zemindary of Vassreddy Rasmanah, of the Combewar caste, situated on the south bank of the Kistna, chief town of the same name, 20 coss N. W. from its capital of Guntloor ; containing 300 villages, comprised in one-half of the great Havillee pergunnah of the Circar, the derobust or whole of Raipoondy, and a kismut or part of Veniconda ; together yielding, on a moderate valuation of half of its produce, being the Circar's share Madras pagodas - - - 1,32,000

2nd. RAIPILLE and Raichore, in considerable forts near the south bank of the Kistna ; 18 coss easterly from Guntloor, giving name to a zemindary, held separately or in copartnership, formed of a fourth dismembered portion of the old Havillee pergunnah ; containing 180 villages under Manick Row and Tuppetty Row Junganah, brothers or cousins of the Velmawar caste, yielding, exclusive of enaums, &c., Madras pagodas - - - - - 75,000

3rd. CHITTCOM-PAY, Chilcoloor-pondoo, the jurisdiction of Manoor Narsina, bramin mrymuadon of the province, 14 coss south of the capital ; another fourth of the Havillee, containing 150 villages, and rated on a medium at Madras pagodas - - - - - 68,000

4th. VENICONDA, or Innaconda, with the neighbouring hill-fort and pergunnahs of Bellam or Vellumconda, constituting the zemindary of Gondarow of the Velma caste, 26 coss south of Guntloor, containing 230 villages - - - - 70,000

5th. KOLLOOR, on the south bank of the Kistna, 16 coss N. W. of Guntloor, formerly of greater value on account of its diamond mine, now reduced to the rental of eight villages, forming the talook of Opparow, zemindar of Noozed - - 6,000

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Total of Guntloor Districts - - Madras pagodas 3,51,000

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### CIRCAR.

BUNDER, or sea-ports of Masulipatam, formerly consisting of the eight following Mehals, forming a semi-circle from two to 20 coss round the fort, situated in the pergunnahs of,

1st. HAVILLEE, which included the grounds and gardens of 12 pettahs, with their circumjacent six pollams, the salt-pans of Masuli

patam and Pernanco, some lacks of toddy trees, farmed to the distillers of arrack, and together with the sayér or variable taxes on houses, the molhterefa, the sea, land, and river customs, yielded, according to the Jumma Kaumil, an annual revenue of - - - Rupees 3,39,855-1½. But by reasons of these rents and taxes being for the most part discontinued, though we know not from what considerations they are levied every where else within the Company's jurisdiction, that a great number of palmyra trees have been cut down, through the avidity of temporary farmers, or negligence of Superintendents, and that the produce of salt, has been reduced one-half by recent prohibition of its importation in Bengal, the actual receipts under this head may be estimated, one year with another 60,000 Rupees: for Mint Duties, Sea, Land and River Customs, of 3 per cent. on exports and imports, exclusive of indulgencies to the factors of foreign nations, &c., 40,000 rupees; being the profits on salt, and 20,000 more arising on the arrack farms; the whole making an object of gross revenue - - - Madras pagodas 30,000

2nd. *Divi*, with its six lesser tunkees or islands, eight coss S. E. anciently rated at rupees 91,070-14½\* and now yielding - Madras pagodas 30,000

3rd. *Moloor*, or *Mololl*, formerly 15,528-10½, now incorporated with *Guntoor*, or entirely struck out of the rent-roll.

4th. *Engoodu*, or *Innogoodoo*, formerly Rupees 19,675-12, now Madras pagodas - - - 3,000

5th. *Perunna* or *Peddannah*, before, Rupees 17,109-13, now Madras pagodas - - - 3,000; 10 villages.

6th. *Joomery*, or *Jumedee*, anciently, Rupees 22,508-2½, now Madras pagodas - - - 6,000; 24 villages.

7th. *Bondara*, in the time of the *Kootub Shahy*, rupees 16,757, and now - Madras pagodas 4,000

8th. *Narsapoor*, town and district, with say-er, Rupees 17,453, once, and still - Madras pagodas 5,000

81,000

Besides which, in 1759, when these districts were conquered by, and formerly transferred to, the English, the following annexations were made to the former dependencies of the fort of Masulipatam; viz.

9th. *Nizampatam*, formerly a *Circar* of one *pergunnah*, subdivided into 36 districts south of the *Kistna*, on the sea-coast, and 20 coss from Masulipatam, the *zemindary* of *Velunki Mullarow Velmawar*, who, though possessing his official emoluments, has been exonerated from the important duties of land-holder; consequently, this *pergunnah* has shared the fate of the *Havillee* of Masulipatam, being heretofore rated at Rupees 2,46,000, and now barely yielding, with its salt - - - Madras pagodas 25,000.

10th. *Guntoor*, a large *pergunnah* detached from *Condapillee Circar*, two coss west of Masulipatam, containing 52 villages, the *russooms* and *saverums* levied by *Codantram* as *zemindar*, but without exercising the functions of one, formerly assessed for Rupees 44,615-14½ and still valued at - - - Madras pagodas 11,000

\* All the sums here specified in Rupees, with reference to a former settlement, are exacted, from the *Jumma Kaumil*.

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11th. AUCHILMINAR, of 15 villages, detach-  
ed from the same Circar, under the same zemindar,  
and rated, Rupees 26,447-15½, now Madras  
pagodas - - - - - 3,500

12th. TONDAWA, from Ellore, and zemindary  
of Muggletoro - - - - Madras pagodas 14,000

13th. The Towns and Dependencies of Net-  
tapillee, Bundermalanka, Sakannapillee, and Ramis-  
serum, Googanapillee, Antravidee, &c., on the  
sea-coast of Rajahmundry on different branches of  
the Godaveri, and together valued at - Mads. paga. 10,000

63,500

Total of Masulipatam Districts - Mads. paga. 1,44,500

#### CIRCAR.

CONDAPILLEE, consisting of 24 mehals, into which it is still divided  
under the following ten zemindaries, excepting the dismembered per-  
gunnahs of Guntoor and Auchilminar.

1st. CHAHUR MHAL or Cancole, its capital, 10 coss north of  
Masulipatam, the desmooky jurisdiction of Comdana Paupia and  
Soubyah Row Velmawar, first established under sunnuds from Salabut  
Jung 1759, and confirmed by similar, but more irregular grants from  
the French Governor of Masulipatam, and future Mussulman Aumil-  
dars, not formally vested in the zemindary by the English Govern-  
ment, though virtually so, as being included in the Convention of  
1766, of late years exonerated from official duties; but in receipt of  
the annexed emoluments of russooms and saverums, which have been  
doubled in favour of Opparow, who, without any pretensions of right,  
claims what we understand by superiority. The district extremely  
fertile, compact, and advantageously situated; bounded by the Colair  
lake, on the north; divided on the east, from the zemindary of Mug-  
gletore, by the river of Calipatam, and encircled on the south and  
west, by the pergunnahs of Auchilminar Guntoor, with Voyoor and  
Medoor, in Opparow's zemindary, forms nearly a square of about 20  
miles each side, and comprehends 260 villages, in the four following  
Mehals or Pergunnahs; viz.

- (1.) VENICOTAH, 84 villages anciently rated for Rupees 97,152,  
actually yielding to that amount; but in  
our Doul bundobust only - Madras pagodas 17,000
- (2.) GODAVERI, 64 villages: formerly Ru-  
pees 84,674, now - - Madras pagodas 16,000
- (3.) BIHTERJELY, within or overflowed by  
the lake; contains 66 villages of which 44  
lunkas or islands, extremely rich in paddy,  
about 10,000 candies yearly produced from  
one thousand catties of ground, being  
1/10th of the whole land of the pergunnah,  
should therefore yield as it does actually  
to the Circar, or rather its farmer, near  
20,000 pagodas; was valued in the Jumma  
Kaumil at 34,328 rupees, but in the Doul  
bundobust is set down at - Madras pagodas 10,000

- (4.) CALDINDEE, containing 57 villages, of which 11 have been annexed to Muggletore: assessed in the Jumma Kaumil, Rupees 20,404, yielding now - Madras pagodas 7,000

50,000

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2. DEVARCOTAH, 15 miles south of Masulipatam on the north bank of the Kistna, adjoining to Divi on the west, fertile in rice and joary, and well managed pergunnah zemindary of Ezlagudda Codant Ram of the Combewar caste; the family first settled here as combies or husbandmen, in the year 1580, or supposed to have got their first sunnuds for desmooky jurisdiction from Abdullah Kootub Shah in 1640, though not constantly confirmed in the possession of it, by future rulers. In 1726, one of the family obtained the zemindary of Guntoor and Auchilminar; but in 1732, being involved in the general proscription of Rustum Khan, lost all territorial jurisdiction, rights, and privileges, in the confusion of future revolutions, have by some means or other, regained possession, and were numbered in the Convention of 1766, paid formerly Rupees 2,19,455, are supposed actually to collect pagodas 70,000, exclusive of saveruns, &c., but by the Doulbundobust only - - - - - 60,000

3rd. NUJERE, or NOOZEN, the capital at the distance of 60 miles N. westerly from Masulipatam, and about 16 coss northerly from Condapillee, of the extensive desmooky, supposed to appertain by right of sunnuds, to Macca Narraya Opparow, of the Velma caste. Macca Venkiah, the first of this family, came from the Carnatic, and rented 5 or 6 villages of Golapillee or Nujere in 1652; twelve years after, the next in succession obtained a lease of the whole pergunnah, and took the name of Opparow, in addition to the local patronimic of Macca. In the beginning of the present century the 5th descendant, by the actual zemindary grants of Aumildars, was for a time in possession of the several districts which actually compose this territorial jurisdiction, but under the Government of Rustum Khan, the whole family were expelled, and the lands put under the immediate management of Tahseeldars for twelve successive years afterwards. However, on a change of the provincial ruler, an upstart of the name of Venkiah was produced, under the patronage of the Condana family, who were the acting farming Superintendents, and then of considerable influence with Ali Kuli Khan, the Aumildar, as the heir of line to Opparow, and in that capacity, was reinstated in 1738, in part of the zemindary jurisdiction. Jaggiah, the brother of this pretender, who succeeded, died a prisoner in Bussy's camp before Khalburga, in 1755-6; from this time forward, Vencatari Opparow, another pretender, through the management of Condana, and influence of Hussein Ali Khan, was put in possession, in virtue of Aumildary sunnuds, but participated the management of his desmooky, with his brother Narraya, until the year 1772; when dying, the latter assumed the zemindary by sufferance of the English, without any other right, and under the same authority, was expelled as a rebel in the present year 1783. The district extends from the Kistna to the Godaveri, and is pretty equally divided between the Circars of Ellore and Condapillee, comprising near 2,000 square miles, of which the six following pergunnahs; depend on Condapillee; viz. :—

- (1.) MEDOOR, on the banks of the Kistna, 30 miles north-westerly from Masulipatam, adjoining on the west of Devarcotah,

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assessed in the Jumma Kaumil for Rupees	94,083,	yielding
now - - - - - Madras pagodas	25,000	
(2.) VOYLOOR, adjoining to the preceding per- gannah on the north, anciently rated at Rupees 63,855, now - - - Madras pagodas	20,000	
(3.) NONASTALLUM further to the west and north, but united to the two former mehals, contains the diamond mine of Mullavilly, still annexed to the Nizamut, in all, formerly, Rupees 63,746, now - - - Madras pagodas	25,000	
(4.) GOLAPILLEE, in which pergunnah is situat- ed the capital town Nujere, assessed ancient- ly for Rupees 36,693, but in the Doul bundobust, - - - - - Madras pagodas	10,000	
(5.) CHAITRAI, adjoining to the former on the north, surrounded by small hills, chiefly alienated in unauthorized grants to peons of the Velma caste, valued anciently at 14,000 rupees, actually worth 10,000 pa- godas, and exclusive of these fraudulent enaums, set down in the Doul bundobust at	6,000	
(6.) VEJERAI, another hilly pergunnah, dis- posed of in like manner as the former, to which it adjoins, worth 8,000 pagodas, and exclusive of enaums - - - - -	4,000	
	<hr/>	90,000

4th. BEJIVARIA or BEZOARA on the banks of the Kistna, 39 miles N. W. by W. from Masulipatam, adjoining to the pergunnah of Medoor, and forming what was anciently considered an important pass, through small broken range of hills, which terminate here. The first or lowest region of the maritime provinces, constitutes the zemindary of Trimnarow, and Ramarow, Velmawars of the Calwa Collee family, obtained in the beginning of the present century, and fell to the ancestors of the present occupants, who are not heirs of line, in the year 1731. Of late years, this jurisdiction, though small, was suffered impolitically, to be subdivided into three kismuts or shares; viz., Bezoara proper, Tejoor, and Chimulpar, worth, separately, 10,000 pagodas, 6,000, and 2,000, were together rated in the Jumma Kaumil at Rupees 58,301, but now - - - - - Madras pagodas 18,000

5th. MYLAVERAM, on the confines of the former district, about 50 miles N. W. of Masulipatam, and 3 coss from Condapillee, is the name given to a zemindary formed of the greater part of the Havillee pergunnah of Condapillee, assigned informally to Vencata Row and Narsinva Row, Velmawars, of the family called from the place of their origin Sooranany, who first settled in the district about the year 1670, in the capacity of simple farmers, and obtained, as it is supposed, their earliest zemindary sunnuds, from the killahdar of Condapillee, at the commencement of the present century - - - - - 15,000

6th. HAVILLERAI, therefore, of this Circar, and immediately around the capital and forncar, or rapillee, 48 miles N. W.  $\frac{1}{2}$  W. from Masulipatam, is the zemindary of the old pergunnah Havillee, and worth 5,000 pagodas for 34,321 villages; but to this should be added, the Simt Walloor, or as called, Walloor Samals, dismembered from the pergun-

nah Medoor, and now annexed to the Havillee, composed of 10 villages, and valued in Doul bundobust for 8,000 together - 13,000

7th. VARAGONDA about 50 coss N. W. from Masulipatam, beyond Mylaveram, and on the frontiers of the Circar of Commamet, is the principal town of a zemindary jurisdiction, allowed to be vested in the Velunki family, Velmawars, whose ancestors first settled in Trivoor, in 1675; but of late years, has very unconstitutionally been suffered to be divided between several brothers and still more improperly to be participated with the despandeahs, or public registers of the district. The principal persons exercising the desmooky functions are Mulla Row, Sinjeva Row, Vencata Row, Rama Row, Vizieram Rauze, and Romana. The district united is extensive, but hilly, jungly, and barren, composed of the two following pergunnahs, of 63 villages:—

- |   |       |        |
|---|-------|--------|
| (1.) JEMPLAVOY, valued anciently 24,284 rupees, in the Jumma Kaumil of Kootub Shahy, now barely - - Madras pagodas. | 8,000 |        |
| (2.) MEDOOR GUTT, so called from a mound to contain its waters, formerly 23,829 rupees, now - - - Madras pagodas.   | 7,000 | 15,000 |

(8.) MUDIGAMA, about 78 miles N. W. by W. from Masulipatam, and 22 in the same direction from Condapillee, is a portion of the zemindary of Vassreddy Ramana, in this Circar, on the north bank of the Kistna, opposite to the larger jurisdiction of Chintapillee, in the province of Guntoor. The ancestors of the present family settled here about 1670; but did not acquire the desmooky before the commencement of the 18th century. In 1760, the possessory rights were transferred to a younger branch of this family in Chintapillee, who being afterwards expelled by Mr. Bon-enfant: Bazalut Jung's managers were acknowledged by the English in 1772, zemindars of Nundegamah, and were also re-established in Chintapillee. The portion now under consideration, extends far into the Commamet Circar, extremely fertile, and includes the diamond miles of Pertyal, Ahtcoor, &c., five villages annexed to the Nizamut, and is composed of the three following pergunnahs; viz. :—

- |  |        |        |
|--|--------|--------|
| (1.) NUNDIGONG, formerly 87,125 rupees, valued now at - - - Madras pagodas | 25,000 |        |
| (2.) PENGUNCHEPOLE, 45,201 rupees, and now - - - - -                       | 13,000 |        |
| (3.) BEATAVOLE, anciently 9,423 rupees, and now - - - - -                  | 7,000  | 45,000 |

9th. MONGAL, above 120 miles N. W. by W. from Masulipatam, is a detached desmooky, on the distant frontier of Commamet, and bordering on the Circar of Doverknounda and Nelconda, assigned to the family of Kissna Vencalum, who settled here in 1680 - - - 10,000

10th. LINGAGEERY, a small pergunnah zemindary dependant on this Circar, though insulated in that of Commamet, between Nundegong and Mongal, near the Kistna, claimed by Codant Ram, of Devarcotah, and Narrawhurry, as despandeah, jointly formerly 7,546 rupees, now - - - - - Madras pagodas 2,000

Total of Condapillee - Madras pagodas 3,18,000

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# CIRCAR.

ELLORE, consists, as anciently, of 12 pergunnahs, included in the Havillee, and the four following zemindaries, with the lands held in vassalage by the Dutch.

1st. MUGGLETORE, about 45 miles E. N. E. from Masulipatam, 12 from the sea shore, and 5 miles from the English factory of Muddapollam and Nassapore, on the banks of the Washeesta, the great southern branch of the Godaveri, is the square mud fort and capital of the desmooky jurisdiction of Culdinder Trippety Rauze Rachewar, whose ancestors obtained the first sunnuds for holding the pergunnah of Conjecalva, or Muggletore, as it is now called, as early as the year 1624. Ranga Vauze, the 5th in descent, by his good management and fidelity to Government, was rewarded with the zemindary rights of all the other mehals, which at present compose the district, in 1703; but thirty years afterwards, under the Government of Rustum Khan, the whole family were expelled as rebels, and forfeited their territorial grants. On this occasion, the immediate heirs of line are supposed to have perished among the unhealthy hills of Lontapille, where they took refuge; but Vencatran Vauze, a distant descendant and father of the present occupant, escaped to and received the protection of the Poosaputty family of Vizianagrum; and in 1751, through the intercession of old Vizieram Rauze, is said to have been formerly established by the usual temporary sunnuds, in the zemindary held once by his forefathers. Trippety, the actual possessor, probably was created desmook on the death of his predecessor in 1764; at any rate, he has been admitted in the convention with General Calliaud, in the year 1766; and though his pretensions might not then or since have been known, or enquired into, they have been tacitly acknowledged by the English Government, which, however, in common course, will have the re-disposal of one of the richest territorial grants in the Company's gift within the Circars, as the present occupant is turned of fifty, and the race of Coldindee is likely to be in him extinct. The district is extremely compact, containing about 800 square miles in its six pergunnahs, most advantageously situated between the sea, the rivers Godaveri and Calipatam, and in the neighbourhood of the ill managed desmooky of Opparow, abounding in manufactures, and yielding in some places, what is very uncommon in the Circars, a double harvest.

- |  |        |
|--|--------|
| (1.) ATTILLEE, the largest pergunnah, 84 villages, 7 coss from Muggletore west-northerly; worth - - - - -  | 49,000 |
| (2.) ASSINTA, adjoining to the former, towards the Godaveri, 54 villages, valued at - - - - -  | 31,000 |
| (3.) CANJE-CALVA, or Muggletore, on the sea coast, yielding - - - - -  | 30,000 |
| (4.) OUDEE, 54 villages, adjoining on the south-west to Attillee Assinta, exclusive of fraudulent enaums to peons, amounting to pagodas 3,500; worth - - - - - | 25,000 |
| (5.) DOODIPOTTA, on the Godaveri, a small distance from Muggletore - - - - -   | 10,000 |
| (6.) COVOOR, or Cohere, on the Godaveri, towards Rajahmundry, 18 coss - - - - -  | 12,000 |
| To which must be added, the 11 villages of Culdindee, dismembered from that pergunnah in the Condapillee Circar, and worth annually - - - - -                  | 5,000  |

And the produce of cocoa-nut and palmyra trees, let separately, or annually cut down and sold for - - - - - 30,000  
Also the salt farms of Canje-Calva, worth about 20,000

50,000

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Total of Muggletore, exclusive of }  
Peroon, &c., in Rajahmundry, } Madras pagodas 2,12,000  
worth 20,000 pagodas more - - }

2d. NUGERE, that portion of Opparow's zemindary, situated in this Circar, partook of the great commercial advantages derived from the fall of the empire of Bejapoor, which enhanced so prodigiously the value of the neighbouring lands of Muggletore; but of late years, it has been greatly impoverished through the treasonable designs of its desmook, in establishing an independent military power, and by the ruinous system of letting out some of the richest pergunnahs in farm, under the name of security, to Trippetty Rauze, the neighbouring zemindar, whose policy of course it has been to enrich what he may consider his more permanent holding, at the expense of the temporary one, which, by depopulating, he might further hope, agreeably to the ordinary views of Indian land-holders, of bringing under his proper jurisdiction, through the temptation of a larger rent to Government, than it may be worth to any yearly farmer, as it has been successfully practised in other parts of the Company's territories, such as the jageer in the Carnatic, rated, by Mahomed Ali, and the Havillee lands of Chicaate, farmed to Sitteram Rauze, while virtual zemindar of Vizianagrum. The whole district may contain about 1,200 square miles, being more than one half of the zemindary in extent, though scarcely exceeding the moiety of its value, when reckoned in all, Madras pagodas 1,85,000, (exclusive of saverums, enaums, &c.) and is composed of the following pergunnahs:—

- |  |              |
|--|--------------|
| (1.) GONDAGOT, near Ellore, on the north side of the Colair Lake, worth 10,000 pagodas, together with the mootah of Amberpet, consisting of 42 villages, dismembered from the Havillee pergunnah by Hussein Ali Khan in 1764, and valued at 15,000 pagodas more, being together rated at - - - - | 25,000       |
| (2.) BAHRJETY, as being without the Lake, and adjoining to Bihterjety on the north-east, 13 coss from Masulipatam, 56 villages - - - - -   | 30,000       |
| (3.) PENTAPAR, 8 coss farther in the same direction, containing 44 villages - - - - -  | 15,000       |
| (4.) NIRDOLLE, 8 coss still farther on the road to Rajahmundry, 56 villages. The three last pergunnahs, are those which border on the zemindary of Muggletore, and are managed by Trippetty Rauze - -  | 25,000       |
|  | <hr/> 95,000 |

3d. CHINTTALAPOONDY, at the distance of 17 coss northerly from Ellore, on the frontier of Commamet, and between Medeongutt and Jemlavoy to the south-west, and Polaveram towards the north-east, in the pergunnah desmooky, divided between Mullarow, Vencatrow, Nar-

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sinvarow, &c., cousins of the Velma tribe, and of the Toopellah family, who settled here in 1711, having emigrated from Udegeer, in like manner as all the rest of the Velma caste, now in the Circars, had done from other parts of the Carnatic, after the dissolution of the principality of Chandergeory in 1652, when the race of Narsingha, reckoned chiefs of the Rowars, were driven from thence, and dispersed by the Mussulman arms. It is therefore no less from clanship or family attachment, than from interested rebellious views that these zemindars, together with those of Midoor Gutt, Janlavoy, Mylaveram, and Bejwarra, which encircle the larger jurisdiction of Opparow, make usually a common cause with that refractory land-holder; while the impolitic division of their respective lands, enables any one man, with or without the consent of the copartners, to assemble their numerous dependent peons, fraudulently maintained, to act against Government, on its presumed lenity in all events towards the other more passive members of the same zemindary fraternity. The districts though large, and containing 44 villages, being hilly, jungly, and poor, yields, inclusive of the principal fraudulent alienations to Bramins and peons, only - - - 10,000

4th. TELLEKACHERTA, a small dismembered portion of the pergannah of Cirvor, consisting of six villages, and forming the talook of Ven-cataputty and Mandavarauze, deserves to be distinguished, as being held singularly in the Circars by something like a feudal tenure, having been granted, in the year 1616, to Upalaputty Madarauze as a jageer, on the express condition of guarding the frontiers of Ellore against the incursions of the Reddewar of Polaveram, the ancient proprietors of the country, then expelled to their fastnesses in the hills - - - 2,000

Guntoor,  
Masulipatam,  
and Conda-  
pilee,  
Mad. pagadas  
8,13,500

5th. HAVILLEE Pergunnah, dismembered from Amberpet, still depending on the insignificant mud fort of Ellore, 40 miles north from Masulipatam, is worth 20,000 pagodas, to which must be added Dooa, half way between Pentapa, and Nerdole, valued at 4,500, but in the DouL, set down at 2,000 pagodas - - - 22,000

The villages of Palicole and Contaroo depend on a Dutch factory, established at the former, under the protection of, and paying an annual tribute to, the English Government, of - -

143

3,41,143

Total south of the Godaveri, Rs. 46,18,572;

or, Madras pagodas.

11,54,643

#### C I R C A R.

RAJAHMUNDY, since the establishment of European Government, has acquired so many additional territorial dependencies by conquest or policy, and has undergone such a total reform and change in the extent, value, and denomination of its several local subdivisions, that a very few of the 17, of which it was anciently composed, can be now traced, but are all included with the new annexations, in the 7 following districts:

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1st. THE HAVILLEE pergunnah, depending on the capital situated on the North bank of the Godaveri, 78 miles N. E. of Masulipatam, is reduced, properly speaking, to the town of Rajahmundry, and 5 neighbouring villages, possessed by Khajah Zeehoor Ullah Khan, as it is supposed by sunnud from the Nizam, previous to the grant to the English, which of course invalidated all inferior temporary alienations, though in deference to a subsequent request for the soubah, the occupant's claims have been acknowledged, viz., to farm the capital for Madras pagodas 2,100 from which to be deducted 1,900 allowed under the name of *Rosina*, or daily charity to Mussulman poor, and to hold the five villages as a free jageer, the whole, being worth annually 4,200. But as this pergunnah was rated formerly 50,311 rupees, and as we find a number of small talooks described as meerassees, or inheritances in the possession of different persons, once or still officers of Government; so we hesitate not setting them down here as unauthorized alienations, which could not with equal probability have belonged to any of the other districts - - - - - 4,200

- |   |       |
|---|-------|
| (1.) VELMOLLAM, &c., 12 villages assigned to Bramjee Kistnoo Mujmadar, formerly of Rajahmundry - -    | 5,000 |
| (2.) VEGAMPATTAM, &c., 13 villages, claimed by Sondapah, despandeah of the district - - - - -         | 3,000 |
| (3.) PATICONDA, &c., three villages claimed by Ramajee Burroo, another quondam Mujmadar - - - - -     | 1,500 |
| (4.) VELLA, the enaum villages of Mahomed Ruffia, when acting as cauzeo of the district - - - - -     | 700   |
| (5.) VENCATAPOLLAM, the enaum village, anciently of another Mussulman officer, now of Alta Ali Khan - | 600   |
| (6.) PAMING-PILLEE, in the hands of Jebenevess Maganah, gomastah of Bramajee Kistnoo, valued at -     | 400   |
| (7.) VENDASSARAPORAM, in the management of Bookna Pundit, the Company's Persian linguist - - -        | 350   |
| (8.) MACAMATA, the village of Persottim dos Sugar Gujerally, worth - - - - -                          | 85    |
| To which may be added, though perhaps not formerly included in the Havillee.                          |       |

- |  |     |
|--|-----|
| (8.) JAGGERNAUTPORAM, or Cokenara and Gottapollum, two villages on the sea coast, near Ingeram, on the northern branch of the Godaveri, and belonging to the Dutch factory, paying a tribute to the *English, as actual sovereign of the country, of - - - - - | 217 |
|--|-----|

16,052

2nd. POLAVERAM, ten coss northerly, from Rajahmundry on the southern bank of the Godaveri, is the capital of a small tributary raje, or Hindoo principality and the only one under the Government of Masulipatam, immediately subject to the rheddewar, or territorial proprietary chief, Munguputty Deo Rajepoot, descended from Hunner, of the royal family of Orissa, distinguished by the common appellation Gajeputty, or prince of elephants, and who, as before related, was put in possession of all the four Circars north of the Kistna, in the

\* The amount of tribute placed here to the account of the Dutch factory of Jagger-nautporam should be exchanged, for the sum by which Pallicole is debited in the Circar of Elloro.

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year 1471, on condition of holding them as a dependent fief on the Mussulman empire of Boder, then ruled by Mahomed Shah, surnamed Lushkery, or, the warlike. In what manner, about a century afterwards, the princes of the house of Orissa lost the greater part of their inheritance, and were driven from the plains to the high unhealthy regions, at present constituting the whole of their tributary dominions, hath also been set forth. It is therefore only necessary here further to observe, that the great military power of two successive Mahomedan dynasties, employed on different occasions for a century and a half to exterminate the race of Rajepetty, or reduce their mountainous territory, proved altogether ineffectual; nor were the districts, now under consideration, explored or partially subdued under the establishment of the French Government in 1753, and latter attempts to complete the conquest, to gratify the ambitious vanity perhaps of those upstart zemindars, whose aim it is to substitute their own groundless pretensions to territorial property, in the room of ancient acknowledged rights, once vested in the lordly ejected proprietors, have only served to evince the futility, the inglorious triumph, of dispossessing innocent inhabitants of their hills and wilds, resorted to from necessity, unhealthy, and yielding but a scanty subsistence; with a great certain sacrifice of men, and always a comparatively small, though at the same time a mere temporary doubtful benefit in revenue. The district is very large, and of unknown extent among the hills, but bounded on the north and west by Rumpa, the territory of Rambopetty, a perfectly independent rajah of the Coywar or savage mountainous tribe of Hindoos, and by Budrachellum and Peloucha, the imperfectly reduced zemindary of Ashwa Rou Velmawar, dependent on the Circar of Commamet; on the south and east it frontiers with the pergunnahs of Chinlalapoondy and Cavour, in the Province of Ellore. On both sides of the Godaveri which intersects it, the country besides a rich produce in grain, when the people are allowed the peaceable cultivation of their plains and vallies subject to a moderate quit-rent, abounds with the largest and best teak timbers, which, though difficult in many places to be conveyed to the river side for more distant transportation by water carriage, might nevertheless under proper encouragement, be brought to any of the ports in the Bay of Bengal, where ships are or may be constructed at a much lower rate, and no less fit than the wood imported from Pegu for the same purpose. That portion, however, of the district on the south side of the Godaveri is by far the largest and most valuable, and though now considered a part of the Circar of Rajahmundry yet being thus detached from it, would not most probably, if subdivided under the order and regularity of Mussulman arrangement, have been so disposed of. It forms two of the three following pergunnahs, into which the whole principality is properly divided:—

- (1.) GOOTALAH, at the distance of eight coss from Rajahmundry, on the banks of the Godaveri, is open, plain and fertile, but easily commanded from, and always dependent on, the neighbouring hills. It has been wholly explored, and valued at - - -
- (2.) POLAVERAM, higher up the river two coss, has been traversed by European troops in great part, and cannot be deemed inaccessible anywhere, unless by reasons of the unhealthiness of the climate, and high

24,000

pathless forests; the gross revenue has been estimated, from information, not records in the Doul bundo: bust at - - - - -

26,000

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(3.) COTTAPILLEE is the pergunnah on the Rajahmundry, on north side of the Godaveri, directly opposite to Gootalah, and extending in land to the frontiers of Rumpa, among different ridges of very high mountains. It has, till of late years, belonging to another branch of the same family; and was, for some time, under the immediate management of Government, when the rents, including the munnim or family estate, was - - - - -

8,000

Mad. P. 58,000

But we may confidently reduce the tribute that should in justice or policy, or that can in effect be realized from the country, to 25,000.

3rd. PEDDAPORE, 24 miles E. N. E. from Rajahmundry is the capital of the principal desmook or farming land-holders of the province, named Finraje Vatcherry, though better known to the English under the title of Juggaputty Rauze, bestowed on his father by the Nizam, agreeably to the recently assumed privilege of the Court of Hyderabad, thus to confer unsubstantial honours. This family were first distinguished by Government in 1571. When acting as servants or managers to the Rheddewars, they made themselves useful in disclosing the value, and facilitating the conquest of the country under their superintendence, and were rewarded first with the farm, and then the zemindary of the pergunnah of Himoor. But in 1734, the lineal descendant with all the collateral branches of the house of Vachevoy to be found, were attained and cut off by Rustum Khan, the provincial Aumildar; and all their rights, privileges, and effects, whether official or paternal, incurred legal forfeiture to the actual sovereign. Accordingly, the whole district was put under the immediate administration of ameens, or temporary Mussulman officers, until the year 1750, when Neamut Ulla Khan, at that time Aumildar, for the private consideration of 90,000 rupees, conferred by this proper sunnuds, the zemindary of Peddapore, on Royeperrauze, a youth of the Vaachevoy family, who had been concealed under the protection of his kinsman, the famous Vizieram in Cicacole, and who now had a prospect of extending his jurisdiction and influence, in quality of guardian to the new desmook. Nine years however afterwards, the latter and his protector's successor, Gauzeputty, took different parts, from personal animosity to each other, in the contest between the French and English, during which Royeperrauze was killed fighting on the side of Mons. Confans, in the victory gained by Colonel Ford near Pettapore, at which time the present Timraje, son of the deceased, was only 8 years of age. By what means the zemindary might have been confined to this young man, it is needless to enquire, when the corruption of Aumildars and the example of his father are so notoriously known; and when it is remembered how lavish the present Nizam was when he came to the Circars in 1761, with the ambitious views of overturning his brother's Government, through the pecuniary aid and personal attachment which he might command in return for such employments, in distributing them to the

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zemindary jurisdiction of Mahaputty Row, Velumawar, whose ancestors were established in part of the desmooky as early as the reign of Ibrahim Kootub Shah, after the expulsion of the Rheddewars, the ancient proprietors of the country in 1571; but this family were also involved in the general proscription of Indian land-holders under the Government of Rustum Khan, until the year 1746, when Neladerow, father of the present occupant, obtained the farm of Pellafore; and, after an imprisonment of four years for non-payment of rent, procured sunnuds for the zemindary on the accession of Neamat ullah Khan, to the post of Aumildar. This district borders on Cicacole, and contains 146 villages, under the following pergunnah divisions; viz. :—

(1.) POLNAUD or Pettapore, of 48 villages, yielding-	60,000
(2.) CAUKINARD and Salalah, 25 villages, including the profit on salt, produce - - - - -	10,000
(3.) BENDAPOONDY, of 35 villages, near Settiavaram, with salt - - - - -	12,000
(4.) BHEEMVARAM, near Samuel Cotali, a kismut pergunnah, 13 villages- - - - -	15,000
(5.) CHELLOOR, a mootah of another pergunnah of 7 villages - - - - -	4,000
(6.) JALLIPHILLER, a third mootah pergunnah of 5 villages - - - - -	6,000
(7.) KADEAM, a fourth mootah of 13 villages - - - - -	8,000

Total gross rent of Pettapore, exclusive of enams - 1,15,000

Total of the Khan Wnsool, or first receipts of the Circar, entire - - - - - 5,01,052

Amount of the 3 Circars between the rivers Godavari and Kistna, with the other detached dependencies on the subordinate Government of Masulipatam, brought forward from the preceding account of their doul - - - - - 8,03,612

Total Revenue under Masulipatam, Rupees 52,30,780, or Madras pagodas - - - - - 13,07,695

Amount of the Circar of Guntoor south of the Kistna, brought forward Rupees 14,04,000 of Madras pagodas 3,51,000

Total of the five southerly Provinces, Rupees 66,34,780, or Madras pagodas - - - - - 16,58,695

#### C I R C A R.

CICACOLE, or Kulling, the most northerly and largest of the Circars, has in like manner as Rajamundry, undergone almost a total change in the denominations, extent, and value of its subdivisions, since the first establishment of European Government; though less in reality, than apparently, with respect to the actual assessment of the country, which was always under Mussulman Aumildars greatly beyond the old Jumma Kaamil, or the amount with which they were charged, or chose to account for, with the public treasury. In its present state, the whole province, as hath already been observed, is unequally divided between the superintendence of two subordinate Councils, of which the most considerable is that of Vizagapatam on the sea coast, one hundred and seventy miles N. E. from Masulipatam, nearly central to all the

Circars; and exercising superior local jurisdiction over the following districts; viz. :—

1st. HAVILLEE of Cicacole, 65 miles, N. E. from Vizagapatam, originally comprehending all the lands on the sea coast, from the northern extremity of Rajahmundry to the river of Poondy, was dismembered of so many pergunnahs conferred in zemindary, on the desmook of Vizianagram, that in 1758 the annual assessment had decreased to Rupees 4,27,970, which was little more than one-half of the old valuation; and since this last period, it has been curtailed, though we believe irregularly, and unconstitutionally, of so large a portion of its territory that the remainder is now wholly included in the following pergunnahs, the gross rental of which, being of course greatly diminished through the impolitic system of farming the lands, especially to a neighbouring land-holder, without giving him an interest in the permanent prosperity; we shall substitute the net jummabundy clear of all charges, as settled under the French Government for the Doulbundobust or present mofussil receipts.

(1.) HAVILLEE Proper of Cicacole, in its actual state	Madras pagodas	35,122
(2.) TILMOOR Bomaley Nagricottam and Currickvalsa, from pergunnahs lying behind the Havillee and Teekaly, or Raganautpoor, rated as in 1758, at - -		17,750
(3.) NOWPARA salt farms to the north near Poondy - -		7,396½
(4.) CASSIMCOTAH Havillee, 18 miles S. W. from the port of Vizagapatam - - - - -		9,899½
(5.) Vizagapatam sea port and farms, including also Rupees 500, paid as a peshcush, or otherwise by the port of Bimlipatam- - - - -		1,074½
Total Havillee carried forward, Rupees 2,84,970 or	Madras pagodas	71,242½

The rents of Cicacole are paid in silver rupees, there being little or no gold in circulation in the Circar; but for the sake of uniformity, and a comparison with the other provinces, the revenue is here stated in in Madras pagodas of 4 rupees each.

2nd. JAEPOOR, about 104 miles west from Cicacole, and of that distance, forty beyond Saloor Gaut; among the hills is the capital of a tributary raje called also Nundapore, which lieth nearer to the W. southerly 20 miles, the poor remains of the extensive territorial inheritance once enjoyed by the Rajepoot family of Vickerum Deo, the actual representative, lineally descended from Wistna Deo, the last great prince of the house of Gajeputty, who in 1571, united under his sceptre all the ancient domains of the kings of Orissa. This barren and unhealthy principality, in its limited modern extent, is bounded on the west by Buster or Bussdero, the country of the independent rajah Derriao Sing, of Goondwannah, which being laterally situated among several ranges of high impassable hills, and about 80 miles in length, in a N. E. or S. W. direction, by 40 in breadth, forms a very secure barrier on the side of Berar, where the Mahrattas, in taking possession of Chanda, the former inheritance of the Goondwannah family, might otherwise and without the cession of Saloor Gaut, the only known pass through which they entered the Circars in 1754, be deemed formidable neighbours. Jazepoor, to the south, borders on Rumpa, and to the north joins

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the tributary munnims of two other branches of the royal family of Orissa; the one, Gajeputty, settled in Kimedy, and the other, Persotim Dêo, in Kalolimdi, lying farther to the N. W. dependent on Chatesguir. To the east, this district extended far into the plains of Cicacole, until the year 1742, when old Vizieram Rauze began to make encroachments, and was so successful under the political favour of Bussey, as to wrest almost the whole of the low fertile portion of the country from its original proprietor, and obtain from his patron, sunnuds for the zemindary of it, on the footing of his other possessions, when a new revolution transferred the sovereignty of all these provinces to the English. Sitteram, the brother and manager of the present zemindar of Vizianagram, an artful, intelligent, ambitious man, neglected not the opportunity of obtaining a renewal of the family grant of the jurisdiction, or rights of savorum, over the recently conquered pergunnahs of Nundapore. Accordingly in 1761, perhaps inadvertently, though at the same time agreeable to the spirit of true and necessary policy, the claims of Vizeram to a landed desmooky income of 24,000 rupees per annum, issuing from the rents of the dismembered portion of Vickeram Dess's country, and other territorial acquisitions hereafter more particularly to be specified, were admitted, and we conceive firmly established during the life of the actual incumbent, by which act the districts in question were formally, as they were before virtually, annexed to the other dominions of Britain, and of course subjected to the same provincial rule of Government. But in 1775, the restless Sitteram, under various pretences of employing the Company's arms, made further encroachments on the raja of Jaepoor; and through the conduct and gallantry of the English commander, who penetrated to the capital of this principality, still continues to levy in the nature of a tribute, for which he is accountable to his employers from Vickeram Deo, the reigning sovereign of a mountainous region, valued in the whole in its present reduced state, at three lacks of rupees annually, for the following inconsiderable portions of it, more recently and thoroughly subdued; viz., Nairamapatum, Raigur, Singaporam, and Veessam, Cotah, from 36 to 64 coss N. W. together with the districts of Gundaporam, which, having been dismembered on a former occasion by Sitteram, from the territory of Kimedy, was exchanged in 1771, for Saloor, in which is the famous gaut or pass of the same name, or as sometimes called Saureacca, before dependent on Jaepoor; the whole estimated in the gross, at a lack of rupees, but actually yielding a precarious tribute from the ancient sovereign, of - - - 10,000

3rd. KIMEDY, 50 miles N. E. from the town of Cicacole, is the capital of another tributary, but more accessible dependent principality, vested in a rajah of the royal family of Orissa, who actually bears the titular designation of that ancient house, under the proper name of Gajeputty Deo, through the refractory imprudence of Narrain Deo, father of the present occupant, in opposing the Company's authority. During the war with Nizam Ali in 1767-8, almost the whole country was over-run by the English arms, and the proprietor being expelled, was in danger of losing for ever the family inheritance; and though this object hath ever since been the favourite policy, and constant aim of Sitteram Rauze, as a necessary attainment to accomplish his own ambitious views of aggrandizement and unrivalled pre-eminence, yet the lenity and virtue of the British Government have hitherto preserved the rights and privileges annexed to this little territory entire in lineal

succession, to the lawful heir, with the exception of the districts of Gundaporam and Eremundellum, valued at 60,000 rupees. Nevertheless, the remainder still yields a gross revenue of two lacks, of which perhaps the public, either in policy or justice, should not claim more than one-half, being - - - - - 25,000

4th. TECKALY, 43 miles N. E. from Cicacole on the sea coast, entirely reduced, serving, and necessarily, under complete subjection to the English Government, as being situated in the line of communication between the northern and southern divisions of Cicacole, is, as it may in fact continue to be, the inheritance of Jagget Deo, another descendant of the royal family of Orissa, but more immediately branching from that of Kimeddy. The district yields a lack of rupees; but if the proprietor is to be supported in princely grandeur, the tribute cannot, with propriety, be increased beyond - - - - - 10,000

5. VIZIANAGRAM, 38 miles west southerly from Cicacole, and nearly the same distance northerly from Vizagapatam, is the capital, not only of the largest desmooky jurisdiction in this, but, comparatively with districts held under a similar tenure, throughout all the Northern Circars, and at present, as it has been since the establishment of the British Government, through the extreme favour and indulgence of the Company, vested in form, or by sufferance, in Vizieram Rauzo Rheddewar, adopted in 1759, by the widow of old Vizieram, from a collateral branch of the Poossaputty family, on a failure of the direct line, at the decease of Gajeputty her son; while the office of zemindar virtually, and in fact with extraordinary, if not unconstitutional powers, has, at the same time exclusively and almost uninterruptedly been exercised by Sitteram Rauze the elder, but half brother of the nominal occupant. In general, the history of all the Rauzees, or tribe of Rachewar in the Circars, trace their origin to a dependance on the ancient rajahs of the country, either as chelaks or favoured slaves, managers, talookdars, or renters of the subdivisions of the sovereign domain; and such also, was the rise of all the other petty holders of land existing in this province, whether descended from the Velmawars of Telinga, or natives of the soil itself, properly called Oria. But the family now under consideration, are an exception to this genealogical rule; for they are at least foreigners, with respect to Cicacole. The first of them on record, was Madavarama, who inhabited a small village in the Condapillee Circar, called Poossaputty, afterwards retained as the local patrimony of the family; when in 1651, Shere Mahomed Khan was sent by Abdullah Kootub Shah from Hydrabad, as Aumildar, or provincial Governor of all the maritime dependencies north of the Kistna. The following year, this man engaged in the secondary train of the Mussulman deputy, accompanied his master to Cicacole, and in 1655 was rewarded for services which were not thought worthy of being recorded, with the farm or rental of two mootahs of the pergunnah of Bogapoor, where from henceforth he fixed his residence, for the annual sum of Rupees, 5,207 and a fraction. From this time forward, under three irregular successions of the race of Poossaputty, they acquired, through the favour of eight succeeding Aumildars, at different periods, and in greater or smaller portions, down to the year 1734, almost the whole of their original rightful zemindary in its present extent of four pergunnahs, dismembered from the Havillee lands of the Circar, and rated in the antiquated Jamma Kanmil of the Kootub Shahy, at only 1,92,857 rupees. At the last mentioned period, the famous Vizieram,

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having despatched by poison, in the district of Vizianagur, in the division of Jelahpore, his cousin Sitteram, who had received investiture as heir of line to Madavarama, of the Bogapoor desmooky, seized the family rights, and, through the corruption of Jaffier Ali Khan, in 1741 was allowed to exercise the public office to which they were annexed; having removed the zemindary residence to its present site of Vizianagrum, so called either from his proper name, or the place of his former abode in the division of Ichapoor. About this time, it was that the same ambition which prompted Vizieram to commit parricide, and led him more naturally to encroach on the civil rights of neighbouring landholders weaker than himself, in which he was politically supported by the Aumildar, until the greater part of the territories of Margool, Singrecotah, and Nundapore, was added to his former possessions; but not being with equal policy checked in his career of power, and made sensible of his own dependence on superior authority, he punished, very properly, as an example to future rulers, the negligence, corruption, or inability of the Government that cherished him, by being principally instrumental to the revolution in favour of the French in 1753, in like manner as his son and successor, six years afterwards, on similar grounds, aided in the expulsion of his benefactors, to bring about another change, which might be no less favourable to the interested views of an ambitious powerful subject. This zemindary, so extensive as generally described, has been acquired under such various rulers of civil or political right, and comprehends so many scattered inferior territorial jurisdiction, which, as they were before, should perhaps still, in justice and propriety, be considered as separate and wholly independent of each other, that it must be impossible, from rather imperfect materials, and a very limited local knowledge, to exhibit a connected accurate view of the whole in its real present state, especially as all and singular landed rights, privileges, or civil jurisdiction, as have been, can legally, by custom or in form, be claimed or vested in the zemindar of Vizianagrum, could only be derived under sanction of the actual Government, by a renewal or confirmation of former grants, or other sunnuds entirely novel, and which being yet unpublished, have the nature, extent, and validity of Vizieram Rauze pretensions to any territorial or desmooky jurisdiction (excepting the three districts of Nundapore, Singrecotah, and Margool, of which the saverums are supposed to have been regularly assigned to him), matters of the greatest uncertainty and doubt. We have, therefore

*Sic in orig.*

been under the necessity of recurring to the period of M. Bussy's Government in 1758, to determine the points in question, as they were then fixed, substituting, however, from later and equally authentic information, a more competent valuation of the lands than is stated in the hustabood, or gross rental formed by that able financier, of the whole zemindary, as it was conferred at that time, under his proper sunnuds, on Gajeputty Rauze, the son of Vizieram.

1st. TALOOKEH KUDEEM, or original zemindary possessions, dependent on Vizianagrum, dismembered from the ancient Havillee lands by different Aumildars, in small portions, between the year 1655 and 1741, and formed into one desmooky jurisdiction, continued by successive administrations, in chosen or approved members of the Poossaputty family; and consisting of the following pergunnahs, all in the neighbourhood of the capitals of the district and province, assessed; in

M. Bussy's rent-roll, for the sums here set down in rupees, in contradistinction to the more recent valuation, in pagodas, which we follow, as the most perfect, to complete our Doul bundobust of the Circar; viz.:—

(1.) POTNOOR, of 88 villages, exclusive of enaums, saverums, &c., valued by Bussy at Rupees 1,20,000, in 1758; and by Matthews, in 1775, from village, accounts, at - - - - -	Pagodas	50,000
(2.) BAGAPOOR, of 44 villages - Rupees 40,000, Pagodas		20,000
(3.) DEOVAPILLEE, 44 villages - Rupees 80,000, Pagodas		25,000
(4.) GUNDRERE, 44 villages - Rupees 50,000, Pagodas		20,000

Rupees 2,90,000 - Total  
Assessment of Bussy.

2nd. TALOOKEH JUDEED, or new possessions, for the most part conquered, as they were first bestowed by M. Bussy about the year 1756, in zemindary tenure of Vizieram Ruze Munnim Sultan:

(1.) VODDAUDEL Pergunnah, near Cossim Cotah, and dismembered from the ancient Havillee, assessed by Bussy for Rupees 1,20,000; but estimated by Matthews, at - - - - -	Pagodas	81,250
(2.) COORMUM, another pergunnah of the Havillee, rated by the former with its salt, at 10,000 rupees - - - - -		3,000
(3.) LAYEROO, with the following pergunnah, dismembered from Cheeparapillee of Dhoomat Row, about 12 coss north, rated 18,000 rupees - - - - -		4,500
(4.) SAIGHAN, which, as not being specified by Matthews, we shall state at Bussy's valuation - - - - -		11,250
(5.) BUNSTRITAN Port, &c., exclusive of the tribute under the Havillee farms, 20,000 rupees - - - - -		5,000
(6.) COMBA Port, including Salt works - - - - -		6,500
(7.) POONRENTREA Port, and salt, part of Cossim Cotah Havillee in Bussy's time valued at Rupees 40,000; in 1775, at - - - - -		7,500
(8.) PENTAH SEHIA, or pergunnah, with the two following, near Cossim Cotah - - - - -		3,500
(9.) TALUNGHAT Pergunnah, including - - - - -		2,000
(10.) PONDIEDROO, a small pergunnah - - - - -		1,000
(11.) LOYAH TIRAH, or small pergunnah to Bahadur Bahadur - - - - -		2,000
(12.) CONDA CARROO, or pergunnahs near Cossim Cotah - - - - -		2,500
(13.) COOTARIE, &c., villages, valued at - - - - -		500
(14.) BANDAPAR, Tanniloor, &c., villages - - - - -		1,500
(15.) LUCOWARIE OTTIE, supposed formerly to have belonged to a branch of the Rungarow family, situated about ten coss west of Vizianagaram - - - - -		11,000

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(16.) BOBILEE, the zemindary once of Rangarrow Velmawar, the only one of this tribe, and of note, in the province; dispossessed in 1756 by Bussy. The heir of line, still a prisoner at Vizianagram, the next of kin, settled at Damapet, situated 20 coss northerly from Vizianagram, and composed of the following pergunnahs:

1. Rajam, worth - - Rupees 30,000
2. Covetah, rated - - - 70,000
3. Villages dependent  
on Bobilee - - - - 80,000

Bussy's valuation - Rs. 1,80,000

But, according to Matthews - Pagodas 75,000

(17.) SAYER, or land customs, punchait or tims duties on opium, tobacco, &c., and rent of mango trees, valued - - - 18,000

Total of Talookeh Judeed, according to M. Bussy's rent-roll, in 1758, was, Rupees 6,11,000; but agreeable to General Matthews' valuation in 1775, of some of the same districts as before stated, a difference of 3,39,000 rupees must be added, to make up the account of the present statement, being - Pagodas - - -

2,37,500  
3,52,500

3rd. TALOOKEH MHALZAMINEE, or pergunnahs of neighbouring zemindars, for which Vizieram Rauze, having become security for the annual rent were even considered, in Bussy's time, as dependent on his jurisdiction; of these, the most considerable are,

(1.) NUNDAPOOR Dependencies, lying to the east of the Hills, and from 40 to 60 miles west of Cicacole, taken originally from vassals of Vickeram Deo:

1. Palconda, to Rambudda Rauze, valued by Bussy at 70,000; by Matthews, at one lack and half; and put down at - - Pagodas 22,500
2. Veeracotam, to Vizieram Rauze - 5,000
3. Coorpan, to Sitteram Rauze, by Bussy, 50,000 rupees; Matthews 25,000
4. Saloor, to Scirias Rauze, in 1758 rated for 15,000 rupees; now - 10,000
5. Belgaum and Narsapore, in 1758 for 15,000 rupees; now - - - 10,000
6. Ragool-vulta, as in 1758 - - - 3,750
7. Muchwah, as in 1758 - - - 2,000
8. Rumpelly and Peram - - - 7,000
9. Teada, by Bussy, 20,000 rupees; and in 1775 - - - - - 17,500

Total in Bussy's time - Rupees 2,17,000

but, according to Matthews, in 1,775 - Pagodas 1,02,750

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- (2.) SINGWAREEPETAH, or Singrugtah, about 12 coss west from Vizianagram, taken from Mooky Gazeput Rauze, including the mootahs of Autwah Rolli, and Doorapillee, rated by Bussy at Rupees 1,00,000, but by Matthews - - - - - 50,000
- (3.) MARGOOL, south west from Vizianagram about 25 coss, taken from Longabopetty, and, with the two preceding districts, granted in zemindary in 1768 to Vizieram Rauze, with a saverum of 24,000 rupees, or, valued by Bussy in 1758, at Rupees 1,10,000; but, by Matthews, including the tribute by Roboppetty of Golconda - - - 50,000
- (4.) BUNDOOPILLEE, taken from Dhoomunt Row, valued in 1758 for 25,000 rupees; now - - - - - 5,000
- (5.) PEDAGAREE Nerwah and Verja Gurrah, taken from Nuring Row; rated by Bussy 25,000 rupees; and in 1775 - - - - - 5,000
- (6.) GOPAULPILLEE and Buwringhy, taken from Bahoo Balender, famous in the history of Oria; in 1758, worth 25,000 rupees, now - - - - - 10,000
- (7.) COTTAPOLLAM, by Bussy, 20,000 rupees, now - - - - - 6,250
- (8.) EZEMUNDEL, dismembered from Kimedya 4,000

Total, as assessed in 1758 - - - - - 2,33,000

Rupees 5,22,000 corrected by Mr. Matthews - - - 5,85,500

4th. TALOOKEH ZEBBERDESTY, or lands recently seized without any authority, and held rather through the inattention, than intended favour of Government:

- (1.) WOOROTLA, &c., four pergunnahs, between Cossim Cotah, the Hills, and the Settiavaram or Golinda rivers, 30 coss south of Vizagapatam, belonging to the Havillee lands, let to Timraje Vacheroy in 1750, before his restoration to the zemindary of Peddapore, afterwards farmed by Hyder Kooli Khan, and in 1758 to Gajepetty Raje, for the net sum to be paid into the treasury of, Rupees 1,43,000, besides 30 garce each of 7 ordinary candies of paddy, estimated at, Rupees 8,000; but, according to the more adequate valuation of Matthews, the four pergunnahs yield as follows:—

1. Woorotla, on the Punda  
river - - - - - 18,750

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2. Cotacotah, 3 coss higher up - - - - -	6,250
3. Mulgopauk, near Cossim Cotah - - - - -	15,000
4. Uppalum Ryarum, 30 coss south on both sides of the Pondere river - - - - -	11,750

Total of Woorotla - Pagodas. 51,750

(2.) ANKAPILLEE, the zemindary of Poy-  
karoo Rachewar, surnamed Appalee,  
42 miles south of Vizianagram, and 4  
north of Cossim Cotah; in 1753, yielded  
net to the public treasury 82,734 rupees  
besides 500 garce of paddy, valued at  
Rupees 12,000 more. In 1769, after  
having cut off all the males of the family,  
as commonly supposed, Sitteram Rauze  
became security for, or rather levied,  
the rents, moderately valued, as fol-  
lows:—

1. Ankapillee and Mil- pauk, &c. - - - - -	27,500
2. Settiavaram - - - - -	7,500
3. Doodigul, 38 coss south - - - - -	3,250

3,850

(3.) TALOOKS of Mujuadars & Enaumdars,  
dispersed throughout this Circar, and  
being perhaps fraudulent alienations,  
were assessed by Bussy, in 1758, Rupees  
54,539, including a Nuzzeranah of Ru-  
pees 39,910; and though General Mat-  
thews states a lack and a half on this  
account, we take the former - - - - -

13,635

Total of Unauthorized Possessions - - - 1,03,635

Total of the zemindary of Vizianagram in Bussy's  
hustabood account in 1758, at Rupees 18,51,539;  
in General Matthews' account in 1775, stated at  
Rupees 27,43,000, and in the present Doult, bundo-  
bust, exclusive of Verkeram Deo's tribute of  
40,000 - Rupees 27,56,540; or Madras pagodas 6,89,135

Total Revenue of the Vizagapatam division of the  
Circar of Cicacole, according to Matthews,  
32,43,000; but by this account reduced to Rupees  
32,21,510, or - - - - - Madras Pagodas 8,05,377½

Ganjam, on the sea-coast, near the N. E. extremity of this and all  
the Northern Circars, at the distance of 187 miles from Vizagapatam,  
357 from Masulipatam, 650 from Madras, 372 from Calcutta, and only  
245 miles from Jellasore, the present boundary of Bengal towards the  
Mahratta division of Orissa, is the regular pentagon fort and capital of  
the lesser northern division of Cicacole, commonly called Ichapoor,  
in the country of Oria, under the superintendence of a Chief and  
Council and subdivided as follows:—

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(1.) HAVILLEE, rated in M. Bussy's Jummaundy of 1758, at Rupees 1,76,141; yields now to the public, clear of charges; viz. :—

1. Ichapoor, 31 miles southerly from Ganjam, including the sayer or land customs, and arrack farms - - - - - 15,500
2. Papaconda, Pergunnah, rented for - - - - - 14,300
3. Terrestaun, or low grounds of Ganjam, formed into a pergunnah, and, with the sayer - - - - - 6,300
4. Monhedery, 23 miles southerly - - - - - 4,500
5. Aska, pergunnah, about 39 miles west - - - - - 3,000
6. Baraia, near Ichapoor, southerly - - - - - 2,200
7. Munsoor Cotah, 12 miles south - - - - - 2,000
8. Courlah, pergunnah or mootah - - - - - 1,500
9. Sayer, or sea and river customs of Ganjam - - - - - 2,500

Total of the Havillee Farms,

Madras pagodas - - - - - 51,800

(2.) VIZIANAGUR, about 50 miles west of the capital of a small principality, among the hills; united, till lately in the person of Bheem-Deo, another descendant of the royal family of Orissa; now divided pretty equally between Mumides and Jaggernaut Deo, sons to the former occupant, the latter residing at the foot of Pertabgeery. The whole district may be worth 1,20,000 rupees; was assessed by Bussy, in 1758, for a tribute of Rupees 84,454. But until this with all the numerous petty munnims in the division of Ganjam, be reunited under one head as formerly, and the person thus acting destitute of all pretensions of his own, the mere officer of Government, which necessarily excludes every branch of the royal family of Gajeputty, we cannot realize, whatever may be the just or necessary demands of the public from this raje, more than - - - - - 15,000

66,800

(3.) MUNNIMS, or Jungle possessions, situated partly in the plain, and partly among the boundary northern and westerly hills, held by petty warrior

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proprietors of the Candiat or warlike tribe, formerly the servants or vassals of the Gajeputti family; and never reduced before the era of the French Government, though then and ever since only partially so by reason of the unhealthiness of their dwelling-places. All these, taken together, may be estimated at eight and half lacks of Rupees; but, perhaps, never will yield to Government a greater revenue than M. Bussy's assessment of 1758; viz. :—

1. Mopery, eight coss south,  
the most central, to con-  
trol the rest, under Varra-  
indar, assessed for - - - 15,000
2. Goomsur, 50 miles west-  
northerly, under Kissenbunje,  
increase of 20,000 rupees on  
Bussy's rent - - - - 14,500
3. Callicottah, to Sampet  
Singh Burjah, near the  
Chilca - - - - - 14,600
4. Daracotah, to Rajender  
Singh Burjah - - - - - 11,800
5. Atgurrah to Hurry Chunder,  
valued at - - - - - 13,000
6. Sigur to Hurry Kissen  
Sing, rated at - - - - - 3,500
7. Suringy to Hurry Chunder,  
assessed for - - - - - 4,500
8. Souzerah to Rai Sing, 60  
miles N. W. extremity - - 750
9. Beredy to Martah, near  
Ganjam - - - - - 1,500
10. Paloor to Gajender, also  
near Ganjam - - - - - 1,000
11. Houmah to Santerou,  
originally to the former - - 200
12. Burragurr, to Permanaud  
Sing: this, with all the pre-  
ceding munnims, except  
Mohery, lying between the  
sea and Souzerah, to the  
north of the Rooshcoila, or  
river of Ganjam, on the  
frontiers of the Mahratta  
division of Orissa - - - 3,000
13. Chigutty, to Rawal Rao,  
between Mohery and Vizian-  
agram - - - - - 14,000
14. Jerridah to Santerow, fur-  
ther south - - - - - 2,900
15. Jellantra to Chowhao,  
south-west range - - - - 5,700

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16. Mundesau to Rajamany, near Kimedy - - -	7,250
17. Terlah to Ragonaut Soor; this and the four preced- ing munnims in the range of hills south-west from Ganjam, and from 20 to 35 miles from the sea coast -	5,850
18. Burah Singy to Neel Khaut, near ditto - - -	1,200
	<hr/> 1,20,250

Total of Ganjam Di-  
vision, Rupees 7,48,200 } - 1,87,050  
or - Madras pagodas }

Total Revenue of the Circar of Cicacole -	Rupees	
39,69,710, or Madras pagodas - - -		9,92,427½
Amount of the revenue of the four Provinces, under Masulipatam, brought forward -	Rupees	
52,30,780, or Madras pagodas - - -		13,07,695
Total gross rent of all the Circars at present under the English jurisdiction, being, exclusive of Save- rums and Enaums - - -	Rupees 92,00,490, or	
Madras pagodas - - -		23,00,122½
Amount of Guntoor, brought forward - -	Rupees	
14,04,000 under the Nizam - - -		3,51,000
Total of the DouL bundobust of the Northern Circars, exclusive of the zemindary freehold estates and alienations to Bramins or Peons - - -	Rupees	
1,06,04,490, or - - -	Madras pagodas	26,51,122½

THE original accounts and authorities on which the preceding Documents which authenti- cate the preceding Statement. Statement of the gross Revenue collected from the Northern Circars is founded, may be considered in the following order.

1st. The *Jumma Kaumil*, or complete standard assessment of the Deccan, begun by Moorshed Kooli Khan in 1654, on the principle of Toorel Mull's original rent-roll of Proper Hindostan, and finally terminated for the six southern soubahs by the emperor Alemgeer, in the year 1687. This account was obtained immediately from the dufter of the Nizamut; but it is so common, and of such universal use, that either in whole or in part, it must be in the hands of every man skilled in the finances of the country; accordingly, there is not a despandeah employed throughout the Peninsula, and worthy of holding his office, who cannot repeat at least as much of it, as regards the particular district of his own superintendence: and many persons, entirely unconnected with the business of revenue, or in possession of the whole unmuti- lated in detail, by the extracts published in Mr. Orme's Historical Frag- ments. The manuscript procured for him of the subdivisions and territo- rial income of the Deccan, appears evidently to be no other than a copy of the *Jumma Kaumil*, with geographical illustrations drawn out for the use of M. Bussy, under the inspection of Hyda Jung, while he had access to the public records about the year 1756, and perhaps carried

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through the superstition of the people, who class them with bulootedars, or artificers, entitled each at harvest time to a bulootch, or bundle of corn; and has donations to Mahomedans, or mendicants in general, have been a great part resumed under the uncontrolled grasping sway of Hindoo zemindars.

To ascertain the amount of fraudulent sequestrations of land to peons, &c., it should be remembered that

Fraudulent alienations. 41,000 armed men, of every denomination, are supposed to be maintained throughout all the provinces, by the official land-holders, on pretence of enforcing the collection of the rents due to Government, which is virtually or in fact debited for the expense of such militia establishment, under the head of sebundy; of this number, one-half of different tribes, Mahomedans or Hindoos, wholly undisciplined, and with no local or personal attachments, are paid altogether in money, and a peon for every village, forming what is called the Naikevarry establishment, consisting chiefly of Mussulmen in hereditary succession, and indispensably necessary for the collections and peace of the country, paid a subsistence in kind in harvest time, in equal proportions, by Government and its ryots, will make up the number of Mofussil troops thus provided for, 27,000. It is the remainder only of 14,000, composed of the military tribes of Rachewars, Rowars, Velmas and Kundaits, sprung from or adopted into the families

*Sic in orig.* of the zemindars, and therefore personally attached to their Chiefs, that have been clandestinely favoured with territorial grants for their ordinary and constant maintenance, besides extraordinary pay in money when on service; and these alienations, at the most moderate computation of 50 rupees annually for each man, one with another, from an object of seven lacks which, without pretending to estimate similar defalcations in favour of Bramins, &c., added to the kharije jumma, make the whole income of landed property, exclusive of what is assessed for Government, amount to twenty-four lacks; and inclusively of the latter portion, one krore thirty lacks of rupees, with a fraction, being the sum total of what we shall henceforth assume, as the gross rental of the mehal and sayer throughout all the Northern Circars collectively.

Large as this revenue may at first sight appear, either comparatively with the actual public receipts, or hitherto supposed capacity of the farming land-holders, yet it will be found to fall short of the estimated yearly produce of the country, by the lowest general calculations which can be formed of the extent and value even of all the arable ground in or out of cultivation, setting aside the greater portion of land appropriated for pasture, now become altogether unproductive, and of no financial account to the State, unless in the gratuitous partial maintenance of the whole body of peasantry. To discuss this point with the wished-for precision, a topographical survey of the Circars particularly those of Guntoor, Rajahmundry, and the southern division of Cicacole, would be necessary, in order to ascertain their exact superficial contents; nevertheless, according to such imperfect materials, as the public or individuals on the spot, have as yet been furnished with, and lights derived from viewing a manuscript drawing executed under the French Government, though still unpublished, (except on the diminutive scale of D'Anville's general map of Hindostan) we have

ventured to give an area of 17,000 square geographic miles to all the six provinces united; but to be within the most moderate bounds, let the dimensions be reduced to 15,000 of the same measure, or for the sake of easier calculation, in round numbers, to 20,000 square British miles. In like manner, we have been under the necessity of assuming the proportion of arable land rather arbitrarily, and, to ourselves, on very unsatisfactory grounds, at one-fifth of the whole territorial extent, finding that neither the Mogul, French, or English administrations, the former from sloth and ignorance; the second for want of leisure, in the short period of six years rule; and the latter no doubt from disinclination, have not adopted the easy constitutional mode of ascertaining this matter with greater accuracy, by an investigation into the detailed annual account of the despotheads or other revenue officers employed by Government, and which can only be deficient from relaxation or negligence, in the exercise of necessary legal control.

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To value this portion of land, being 4,000 square British miles, on the principles of Toorel Mull's jumabundy nekdy, on a fair comparison, and with due attention to relative circumstances, it is to

Proportioned to the Begah  
duftery.

be observed, that the begah duftery, or square official measure instituted by the same financier, and serving as a basis for his general pecuniary assessment of one-fourth of the yearly produce of the soil, in those parts of the empire where a money settlement could with advantage be made, consisting of 3,600 square ells, each at the lowest calculation 38½ inches, and at the highest 41, being very little short of an English acre. But in process of time, in consequence of the increased influx of specie, from the days of Akbar, throughout the commercial provinces as well as those around the capitals, so greatly benefited by a rapid circulation of the signs of wealth, and agreeable to the ever constant effects of growing luxury with riches, the natural and artificial produce of the country acquired a high proportionate value; the price of labour was enhanced, and, to re-establish an equilibrium in the general system of political economy over the whole empire, the foujedars, amils, and zemindars employed in the Mofussil collections, sometimes blindy, and often interestedly, were made the state conductors for drawing a superabundant currency into the exhausted coffers of the exchequer. These intermediate agents sustained the shock often unexpectedly, and always irregularly themselves, from the hand of despotism; but communicated its influence for the sake of a selfish returning benefit, with more moderation, though no less arbitrarily, to the great mass of the people. A fixed standard for estimating the lands had been instituted, and was found necessary to be continued, to regulate the extent and value of territorial assessments, whether for civil or military services. The tide of American treasure, which afterwards so prodigiously altered the relative worth of real and personal property in Hindostan, flowed in through so many different channels of commerce from the beginning, that its progress seemed slow, and was scarcely perceptible. When made visible by its effects, an increase of revenue was demanded; but instead of recurring to the original principles of finance established by Toorel Mull, ignorant or corrupt Mussulman deputies preferred the mode of arbitrary taxation in addition to the first regular assessment; and which being precarious, and indefinite, afforded greater scope for ministerial peculation, and was more agreeable to the ryots, and superior land-holders, in the hopes of future discontinuance, or of pur-

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chasing partial remissions of public income by the private douceurs of bribery. An age elapsed before a weak, blind, unsystematical Government, could avail itself of the change thus gradually introduced in the value of things in general, assert its territorial rights, and resuming only the known defalcations of its proper Mussulman aumils, or foudjeddary officers, consolidate with the original rents, all the recent abwabs or imposts. The reform, however, was still but half completed in the Soubahs of Delhi, Agra, and Bengal; the two former, so enriched by the collected spoils of the empire, or the profuse expense of a Mogul Court, the latter, so greatly benefited by enlarged commerce. In these places therefore, over and above the ordinary taxes, to remedy the growing disproportion between the gross produce of the land, and royal proprietary share, a reduction of two-thirds was made in the square

Reduced to the Begah Ryotty.

extent of a begah, which, by a very simple operation, nominally tripled the quantity of ground in cultivation; this lessened measure of 1,200 ells, being equally valuable or subject to the same financial demands as the larger one under the same denomination, instituted as a basis for the original assessment of Toorel Mull.

Particularly in Bengal, (the circumstance of which may be deemed the fairest to be brought into comparison with those of the Northern Circars,) the common begah, now called Ryotty, in contradistinction to duffery, and made almost the universal standard to estimate the annual farm or permanent transfer of territorial property, contains no more than 1,600 square yards, while the proportioned rent, including the assil toomar, with all the additional taxes since established, and already exhibited, may be calculated at least from one to four rupees, varying with situation and soil, for grounds laid out in the culture of grain; and from five to thirty, for such as are appropriated to the dearer productions of second necessity. Or, to obviate every possibility of cavil, the medium yearly income of the whole, may be

Valued by the Robba or money settlement at  $\frac{1}{4}$  as in Bengal; stated at two rupees, according to which 4,000 square miles each, of 1,936 begahs, being the supposed arable land in the Circars, should yield a gross revenue to Government of 1,54,88,000.

Nor will the amount be less, on a computation, by the actual established rule of Buttai, of the produce of the three yearly harvests in corn, equally divided between the State and its Ryots. Allowing the same quantity of ground fit for cultivation as in the foregoing estimate, one-fourth should be deducted for the portion always suffered to remain fallow, and subject to no assessment, reckoning only 3,000 square miles, or nearly  $\frac{1}{7}$  of the area assigned to the whole country in constant tillage, liable to the operations of finance. This territory then being equivalent in local measure to 1,94,464 catties, each of 32 guntah, composed of 16 square veessam, every one of which consisting

and by Buttai, or division of crops, as in the Circars.

of from  $4\frac{1}{2}$  to 5 covids, or on a medium  $71\frac{1}{4}$  feet square, and producing at the lowest calculation per catty, one year with another, 8 candies, each of about 1,600 lbs. weight in grain, either rice or soary, which usually fetches on the spot 5 pagodas, or 20 rupees per candy, will, after deduction of one moiety as the legal and customary charge of the peasantry, though sometimes curtailed through the iniquity of zemindars, yield an annual income to Government of Rupees

1,55,57,120; while the amount of sayer or variable imposts in addition, may be supposed amply to compensate for the extraordinary expense, risk and unavoidable loss, in thus concluding with the farmers a revenue settlement in kind, paid by pecuniary estimation.

On the other hand, we are not to imagine that the burthen thus imposed on the great mass of the people, more especially the useful husbandmen, leaves a smaller proportion of the fruits of their labour to satisfy their own necessary wants, or indeed, is in any respect so oppressive, as what is experienced in all other civilized parts of the world. In the freest countries of Europe, Great Britain, Switzerland, Netherlands, and the Pais Bas of France, we believe the share left to the peasantry of the growth of the soil, with their own industry, has never been reckoned more than from two-thirds to four-fifths of the whole yearly produce. By the regulations of Tamerlane, for all his Tartarian, Persian and Syriac dominions, from China to the Mediterranean sea, one-third of the annual crop, by common valuation, whether of the finer or coarser articles of culture, was to be appropriated to support the established military Government, and the remainder, to subsist the ryots, or defray the expense of cultivation. But by the constitutions of Sultan Selim, for the general administration of his new conquest in Egypt in 1516, the lauds, or native tenantry, were assessed chiefly in money, and by measurement. One-half of the gross annual product of it is true an extraordinary luxuriant soil, either to maintain the feudal republican establishment with the standing army, in subordination to the Turkish Bashaw, or to be remitted in treasure to the Poite, and in corn to Mecca, as an offering to the holy Mussulman see, under the denomination of Mira, or imperial tribute.\* Whereas, in Hindostan†, agreeable to the institutions of the emperor Akbar, universally adopted and invariably adhered to since, whether we make the jummaundy, nekdy, or buttai, the basis for calculation, it would seem as if a medium had been struck of all the foregoing proportions established in other countries, to fix those of the Mogul dominions, as they are by the despotic law and usage, wonderful moderation, at one

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Comparative and singular  
moderation of the assessment  
on Hindoo peasantry.

quarter for the Circar or sovereign proprietor,  
and three-fourths for the ryots, or immediate  
cultivators of the land, though when circum-  
stances of climate and habit are taken into

consideration; when necessary wants of clothing, fuel, and various diet, with all the conveniences required by the inhabitants of the colder regions, yet so scantily supplied even by excessive toil, from sandy barrenness in many places, united to the effect of inclement seasons in others are compared with the expediency of Indian nakedness, under a scorching sun; the simplicity of milk and vegetable food, enjoined by

\* The feudal republican establishment consisted of 24 foreign beys, with as many kashefs or lieutenants for the 24 provinces of Egypt, each of these possessing in property and feudal subordination, an indefinite number of Mamalukes or Circassian, Georgian and Abyssinian christian slaves, educated in Mahomedanism, who formed the standing militia, and succeeded always by adoption, ability, or favouritism, to the landed property and offices of their masters, until they attained the highest dignity among the beys of Shekhul Belad, or chief of the whole country. The standing army was composed of 12,000 regular troops, chiefly infantry, divided into 7 ojacks or regiments; commanded by as many kylhaks under the orders of the Bashaw. The miri for lower Egypt, in money, was settled at 25 mydins per tedan of ground, and for Saud or upper Egypt, 3,60,000 ardebs of wheat, according to the measure of that time.

† In Siam also under a different denomination, the rule of Buttai, by equal division of the yearly crops, between Government and the peasantry, is a fixed regulation established by ancient despotic law or custom.

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the strongest moral and religious precepts; the rank luxuriance of a soil, yielding almost spontaneously, a triple yearly harvest; and above all, a perpetual verdant pasture, of such vast extent and richness as to subsist through its flocks gratuitously without any fiscal charge, half the great body of the people; then it must be confessed that the proportional assessment stated as forming an apparent mean is in reality, the very extreme of financial moderation; and that, instead of three-fourths, we may allow seven-eighths to be the share of annual territorial produce enjoyed by the Hindoo peasantry\*.

But it may be urged, that it is not the great mass of the people, (two millions four hundred ninety-nine thousand nine hundred and thirty, out of two millions and a half, the supposed total enumeration of souls existing in the Circars,) that are objects of consideration, as likely to be oppressed, or deprived of their rights, in realizing to the public treasury the territorial rental levied from the ryots in the name or behalf of Government, and therefore stated as its due; it is solely a class of seventy zemindars, who being called land-holders, must therefore be so in fact according to European, ideas of feudal tenures, or rather being ignorantly styled Rajahs, or Hindoo princes, have of course an original hereditary right, not only to the proprietary occupancy of the land, but also to exercise tyrannical uncontrolled authority over the persons and property of the bulk of the inhabitants, either virtually, or in contemplation of law, subjects to the dismembered sovereignty of a portion of the Mogul empire. The very proposition is so palpably absurd, and erroneous in its principle, that it seems impossible to express it in any terms of language, which do not at the same time convey a self-evident refutation; and expose the fallacy, both of the premises, and conclusions; yet in delicacy to the public opinions, and as the legislators of India in Great Britain, seem rather inclined to adopt the popular belief, though in their wisdom they have not thought proper to this time, to alter one of the most ancient fundamental maxims of policy in the East, by creating great intermediate proprietors of land, on the footing of freeholders, copyholders, or

\* From verbal information on the spot, not vouched to be correct in particulars, though perhaps sufficiently so to convey a general idea of the matter of fact, the town of Kaicoloor pergunnah, Bheterjhelly zemindary, Chakeer mahal on the fruitful borders of Colair lake, Circar of Kondapillee, contained in 1783 one hundred families, of which 80 farming Bramins, in all about 8,000 souls, paying to Government as its due, under the denomination of a moiety of the product 2,000 pagodas, yearly, for 1,000 carties of the richest arable ground in the Circars of this space, only 1-5th was in cultivation, and yielded rent to the State, and an allowance of 14 per cent. on the gross receipts to defray the customary charge of Russooms, Saverums, &c., to zemindars and lesser officers whose authority for some years past hath been suspended, 6,600 pagodas should remain to the husbandmen. The usual pay to the pariahs, who are the common labourers, and employed six months on tillage or reaping the harvests, is two seers of paddy per day each man, and 20th of the grain produced, distributed among them all at the close of the season, being about four rupees per month for half the year, each person at the usual calculation of three for every baty of ground, and which together with the price of half a candy of seed grain, required for the same square measure, make the total expense of the cultivated lands 4,100, leaving a clear profit to the farmers of 2,500 pagodas; as the maintenance of oxen for the plough is otherwise gratuitously provided for by indulgent sovereigns. Now besides the involving harvest income of these villages, they derived again of about 1,200 more, the yearly produce in ghee or numerary increase of 600 milk cows, pastured on the remainder of the land tenancy, subject to no assessment, while it was notorious that the Bramin families forming 3-4ths of the whole population of the place, and there as well as over the rest of Hindostan, generally speaking, the most voluptuous and extravagant in their diet, drew half their subsistence from butter milk, or the very squeezings of their dairy, after having converted, without the help of alchymy, the more substantial lartage into still more substantial gold.

feudatories of Europe, otherwise than by temporary jageers to the officers or pensioners of Government, so we shall still formally suppose the existence of such a description of men under the appellation of zemindars, for the sake of a direct positive denial of the fact, and of the truth of the inference deduced from it, implying an unwarrantable oppressive infringement of individual privileges. This subject has already been irregularly discussed, in different parts of the preceding disquisition; and it seems only necessary here to bring all the arguments used by reference, into one connected point of view.

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Accordingly, it hath been asserted, and we presume to think, on grounds admitting of political demonstration, that no one tribe of Hindoo land-holders, jointly or severally within the Circars, or the whole of them, collectively, under whatever denomination, (excepting the ancient Rajahs of the country, which have been particularized as descendants of the royal family of Orissa or Gajeputty,) have in right, form, or fact, the smallest pretensions to any territorial property, beyond the extent of their specified official domains called *saverum*, making scarcely 1-20th part of the local civil jurisdiction committed to their management by the sovereign proprietary Government.—1st. The private right of a more extensive landholding could only be acquired, by conquest, royal grant, hereditary or prescriptive tenure and of free or feudal possession, while it is notorious that every zemindary title is the most limited and precarious in its nature, depending on the arbitrary will of the lowest provincial delegate; equivalent to a simple lease in tenancy subject to annual renewals, and to be traced to the same base and recent origin, within the period of British rule, as generally distinguishes the spurious claims of the farmers-occupant themselves, to family pre-eminence from birth, on the enjoyment of large territorial income, in prejudice of the prince's necessary undisputed regal dues.

2nd.—The form of such sunnuds or Dewanny patents, as constitute the desmooks or zemindar official Collectors of the Revenue with inferior civil powers, at the same time that it ascertains the extent of their petty freehold estates appropriated for family subsistence, with each local jurisdiction, determines specifically or comparatively, if we may be allowed to make use of an European term, the unqualified villainage to the sovereign, or his feudal representative, of the great portion of land in occupancy, as well as the slavish dependence of the Hindoo land-holder, for the whole of his uncertain tenure, on the lordly Mussulman jageerdar or aumil. That the possessors of such inferior grants, should be reluctant now in producing their respective deeds, under the prevalence of a delusive idea which magnifies their relative importance, is perfectly natural; but that the rights and privileges of subjects, as derived from Government, should so frequently be agitated, and to this day acknowledged to be matters wholly undefined, or of the greatest doubt; and that yet the only sure, easy, and simple mode of discovering the truth by a critical examination of sunnuds, should be neglected, appears altogether extraordinary and unaccountable.—3rd. In point of fact, the most conclusive evidence offers itself of the sovereign's claim to the land-holders's share of yearly territorial produce, that the whole body of zemindars were from the beginning, and are still to be considered simply, as intermediate agents for the State, to realize the stipulated rent of the peasantry. This doctrine forms incontrovertibly the ground-

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work of the past and actual system of finance, throughout all the dis-  
severed members of the Mogul empire. It is practically enforced every-  
where by the prince, acknowledged or acquiesced in by the Hindoo  
land-holders themselves, and notoriously respected by the ryots univer-  
sally, as the foundation of their Magna Charta, stating the proportions  
to be invariably drawn of the produce of the soil, assisted by their  
labour for the public service; accordingly it may be clearly traced in  
the letter and spirit of the original instruments conferring investiture,  
describing the nature, local extent, with the powers of zemindary  
offices, as well as in the annual cowle, bestowing the temporary manage-  
ment of the revenue on the same generally permanent agents. It is  
manifested in the evercustomary frequent acts of Government at pleasure  
or for mal-administration, in suspending their authority as Collectors,  
and depriving them altogether of territorial jurisdiction with its assigned  
advantages, unless in some cases with the exception of *saverum* or  
subsistence in land, then transferring their employments, official rights  
and privileges to others in perpetuity or for a time. And it is finally  
demonstrated, by the tenure of the *muchela*, or written obligation of  
the zemindars, to discharge faithfully the trusts reposed in them, other-  
wise implicitly acquiescing in the justice of suspension or entire exon-  
eration, and never requiring at any time in the nature of territorial  
property beyond the extent of their *saverum*, but always to account  
with the treasury for the last *daum*, collected throughout the remain-  
der of their local jurisdiction, whether constructively or positively  
by royal authority, and which, though they do, by general abstract or  
false statements of receipts and disbursements, never doth, or can super-  
sede, the sovereign's right to enter into detail, resume defalcations, and  
curtail unnecessary *sebandy* or exorbitant *inofussil* expenses of the  
Circar or State, being all that is contended for, as requiring public in-  
vestigation and economical reform, in order to reduce the emoluments  
of intermediate agents, to the primitive, legal, and equitable standard  
of *russooms* and *saverums*, virtually as well as in form.

How far this decreased allowance in itself, may be supposed insuf-  
ficient, adequate in policy, or an infringement in equity, on the natural  
rights of Indian land-holders, can only be truly ascertained, by estimat-  
ing their character, wants, and relative circumstances. In addition to  
what has already been observed on this topic, it is incontestable, that  
the most voluptuous Hindoo in the country, of whatever denomination,  
doth not in general, and (without a flagrant deviation from every good  
principle, moral and religious, which could make him as dangerous a  
subject in society, as in ordinary he is worthy of being cherished for  
inoffensive manners growing out of a virtuous simplicity) cannot in  
his own person, house, equipage, dress, and proper family subsistence,  
exceed in his expenses on a scale of the highest rank, from a hundred  
to one thousand rupees monthly; while a zemindar's legal allotment of  
about ten per cent. out of the public revenue, together with certain  
other pecuniary and contingent advantages, not only amply provide  
for all such necessary charges, but are considerably more than suffi-  
cient to defray all those of useless luxury pernicious extravagance,  
joined to all the empty pageantry of retinue and outward show, ever  
indulged in or affected by the richest, most debauched land-holder, as  
yet unmoved by a spirit of extraordinary refractoriness, and untainted  
with the vice of ambition, so common among this order of men in  
India, to raise self-despotic independence, on the ruins of established

constitutional authority. That therefore, and from a variety of moral and physical causes, in their effect not peculiar to Hindostan, any excess of wealth enjoyed for a while by these people, must ultimately and inevitably, according to the prevalent custom of ages, the most stubborn religious habits, or slavish pusillanimity in yielding to superior authority without regarding its legitimacy, be diverted into one or all of the three following channels equally pernicious to the State :— 1st. A secret hoard of treasure, set apart for the purpose of chicanery or superstition, withdrawn from the public stock of currency, never to return again into circulation, unless by violence or chance. 2nd. A profuse expense to purchase popularity, in retaining a number of licentious Bramins, vagrant fakeers, and useless dependants, or a visible or concealed train of soldiers, for the certain unequivocal purpose of subverting that Government, which hath thus raised and nourished the native serpent of rebellion in its bosom : or lastly, a dangerous superfluity, which if neglected through ignorance or design to be drawn by authorized taxation, into the public coffers of the State, will most assuredly become a prey to ministerial agency, either in the way of private exaction or in purchasing remissions, privileges, and power, directly or indirectly, by corrupt influence, not otherwise to be guarded against, even in the golden age of the most virtuous societies, but in lessening or removing the evil of temptation.

Fourth.—Having shown the nature and sources of Indian revenue mode of raising it, and the amount collected, we shall now, agreeable to the form prescribed to ourselves in treating on the general subject of finance, pursue the grand pecuniary result of our enquiry, being a gross rental of one crore thirty lacks of rupees, ascertained to be actually levied from the country in behalf of Government, through a detailed account of annual provincial disbursements, involving a plan of future expenditure, and leaving only the rent proper, or perhaps possible sum, after a deduction of every necessary local expense of administration, to answer the greater political exigencies of general superintendence.

1st.—The *Kharije Jumma*, or excluded rent of land assigned in freehold to certain individuals, either in the way of official, charitable, or religious donations, and therefore exempted from all public burthens for a time, or in perpetuity partially or otherwise, according to the arbitrary will of despotism as hitherto exercised, offers itself for consideration ; but to comprehend clearly the nature and extent of this, with all the following heads of charges, it is necessary after the example of Toorel Mull, to fix on some definite financial divisions of country, in order to regulate the number, jurisdiction, and collections of agents employed in a chain of subordination to each other, or to the State, in due proportion to their personal capacities, or trusts reposed in them. Accordingly, we assume for data, that the whole territory is distributed into five Circars under the ancient denominations, in exclusion of the sixth dismembered portion, constituting the immediate dependencies of Masulipatam, and re-annexed to the neighbouring provinces, Nizampatam to Guntoor, as lying south of the Kistna, and the straggling maritime pergunnahs situated north of the same river, to Condapillee, Ellore, and Rajahmundry ; that these five Circars are subdivided into twenty zemindaries each, composed of five pergunnahs and under the inferior jurisdiction or financial management of a *desmook*, rated annually and invariably for a revenue of five lacks of rupees present currency, being

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nearly equivalent to a krore of daums, as fixed for similar purposes in the time of Akbar, from whence may be derived all modern Dewannee institutions; that every pergunnah is subject to a *chowdry* or talookdar in subordination to the desmook, but in matters of account or record, wholly controlled by the *despandeah*; and that in every village of which there are supposed to be in all 6,500, allowing 900 to each of the southerly provinces, and 2,900 to Cicacole, a *puttele* or *muccuddim* presides over the other ryots as Chief Collector, checked and assisted by a *koolcurny*, who keeps the public accounts, and by one or two peons on the naikwarry establishment, to enforce the payment of the stipulated rent, maintain the peace, or guard the crops when exposed to risk before and after partition. All which we believe to be nearly descriptive of the circumstances of the country, as in fact arranged with a few deviations in form, easy as expedient to be corrected. Then under this head, should in propriety be classed as a public charge.

1st.—*Saverum*, or *Nancar*, the freehold real estate of twenty zemindars, included within their respective territorial jurisdictions, both to give them a local attachment, and to serve as a certain independent means of subsistence, when in or out of financial employment. However proper and political it may be, thus to distribute the ordinary official appointments in land; yet it will appear rather a delicate if not a dangerous operation, without a minute historio-geographical knowledge of the country and people, for it affects three descriptions of property, as at present disposed of: (1.) The Havillee or household domains under the immediate management of the sovereign, by erecting them into new zemindaries, or incorporation with those already established, and in the neighbourhood. (2.) The overgrown possessions committed to the superintendence of the desmooks of Vizianagram, Peddapore, Muggletore, and Noozed, by reduction of local extent, to the limits actually producing according to the new or true valuation, a net revenue of five lacks of rupees. And (3.) The five tributary principalities, with all the lesser landholdings, to the number of forty; by annexation under zemindary Chiefs, on the same financial scale. With respect to the former, the present wretched state of the lands, comparatively with those adjacent under different management, sufficiently point out the propriety of the proposed regulation; in regard to the second, a reform is equally just, political and necessary, especially in the instance of Vizianagram, which has been increased to a dangerous magnitude of late years by suffering the desmook to usurp and engross in his own person, the territorial jurisdictions, rights, and privileges, of a number of lesser land-holders; as also in the instance of Noozed, which is too extensive for single superintendence, or from situation on an open frontier, to be left wholly in the hands of any one tribe or family, particularly the present rebellious occupants: and as to the last description of property, it is not intended there should be any diminution of individual advantages rightfully enjoyed by the proposed annexations. The lesser proprietors, in losing their *saverum*, or being united under one zemindary Chief, may be amply indemnified, by enrolment as talookdars, to be assessed invariably hereafter for a rent equivalent to the actual double bundobust, subject to no farther increase; and the Rajahs or ancient princes of the country, will experience no additional hardship or mortification in being denied the privileges of holding their lands *in capite* of the superior sovereign, or continuing to pay their tributes through intermediate agency. Happily for themselves and the public tranquil-

lity, they have lost all sense of their former pre-eminence, or if the remembrance of it, be still engraved on their minds, or handed down by tradition, viewing as they do the deplorable condition of their ancient great feudal patriarchal lord, Birkisshen Deo, actual representative of the royal family of Orissa, now reduced to beggary and a prison, by the violent tyranny of the Mahrattas, a brother Indian nation, they must exult in the benefits of a revolutionary dispensation, which, though superseding their own enfeebled dominion, derived only from equivocal, civil, hereditary rights, by the superior one of conquest, founded in nature, law, and equity, leaves them entire personal freedom, with the secure enjoyment of property on true constitutional principles, as universally admitted on a former occasion. We have stated, and here again suppose, the amount of *saverum*, as now distributed among the several zemindars, about 70 in number of high or low degree, henceforth reduced to 20, on an equal footing throughout all the Circars, to be nearly - - - - - Rupees - five lacks.

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(2d.) *Eunamal*, charitable, religious, or gratuitous donations, for the support of places of public worship, the officiating priests of either Mussulman or Hindoo officers, with all the different classes of inferior Magistrates and mullas, left as an useless incumbrance eventually on the country by the preceding Government, and before stated at three lacks; to which might be added one-third more, as an endowment for two seminaries of learning, the one, to Hindoo pundits, the other Mussulman molavies, with other public officers of both religions, highly necessary to be employed in the different departments of Government, but more especially in the administration of justice. The antiquity, fame, and sanctity of the pagoda of Suimachellum, near Vizagapatam, mark the proper site for the Bramin foundation; while the magnificent mosque erected in the town of Cicacole, by Sheer Mahomed Khan, in the Hegyra year 1051, still unimpaired, indicates the fittest situation for a Madressa or Mussulman college.

Then the appropriations under this head, being Rupees four lacks, together with the foregoing article of *saverum*, deducted from what we shall henceforth call the corrected *Jumma Kaumil*, or complete assessment, will leave for the *doul bundobust* the sum of - 1 krore and 21 lacks.

2d. *Khureja Mofussil*, or expense of native interior management of the collections, highly expedient, though contrary to the present practice in many instances, to be paid in money, either in the nature of a Commission on the revenue, as anciently established, or by monthly stipend to the several officers employed.

(1.) *Russoom Desmookan*, or annual allowance of 5 per cent. on the net *jummabundy*, stating at one krore of rupees in gross to the 20 zemindars acting in behalf of Government, as farmers general of their respective territorial jurisdictions, or to the aumeens and lesser officers, occasionally substituted in the room of the other more permanent native class of agents, when these are necessarily deprived of a temporary Collectorship - - - - - Five lacks.

(2.) *Dustoor Despondian*, or established commission of  $2\frac{1}{2}$  per cent. calculated on the same amount as the preceding charge to the Chief Canongoe residing at the capital with 100 subordinate despondiahs, dispersed throughout the country, one to each per-

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- gunnah, in lieu of all other emoluments, especially such fraudulent possessions in land as they may hold under the denomination of Meerassce and Bilmookta villages - - - - - 2½ lacks.
- (3.) *Mushaira Koolkernain*, a monthly stipend of 6,500 Bramin accomptants, one to each village, at the rate of 100 rupees per annum each, as a compensation for all present undue advantages in land; or a proportion of the crop, called in some places Seri, being an allowance of 10 sear for every candy of grain produced at harvest time - - - - - 6½ lacks.
- (4.) *Nesf Naickwarian*, or half of the wages of all the village peons who are permanently stationed there as peace officers, exempted from all military service, and in subordination to the muccudim, or chief ryot, to support him in his dignity, or the exercise of his civil financial employment. They are chiefly, as they ought entirely to be, Mahomedans, being more orderly, better versed in rules of Government, always commanding greater respect than Hindoos; and are too indolent or proud to attend to husbandry or manufactures, which might interfere with their official duties. They receive at harvest time a bulotch of corn from the peasantry, constituting the moiety of their salary; and which, with some perquisites, in return for protection and the indulgencies in their power to bestow, render them somewhat dependent on, or conciliate their good will towards the poorer inhabitants, 6,500 peons, at 2½ rupees each per month, as half subsistence paid to the State, will rather be less than - - - - - 2 lacks.
- (5.) *Bazee Kurch*, or various contingent disbursements made by, and any indemnities allowed to, the zemindaries, in lieu of all expense, otherwise unprovided for; personal trouble, and risk of intermediate agency in the transfer and sale of yearly crops, including the charge of cleansing the tanks and canals, the repairs of their banks, those of rivers and causeways, under the denomination of Poolbundy; also of highways, bridges, ferry-boats, and choultries; the temporary salaries of inferior officers employed at seed-time or harvest in the Mofussil, such as the mokum, or appraisers of corn. The jerebian, or measurers of ground and extra peons or pikes to guard the crops when cut and lying on the fields; likewise including a compensation for the possible losses which may be incurred by furnishing the ryots with tuckay or money, at 2 per cent. *per mensem*, to enable them to prosecute with vigour the business of cultivation though this, of late years, by abuse and chicane-ry, has been rather a certain source of large benefit to the land-holders, who have usually borrowed from and defrauded private individuals of a sum exceeding the necessary loans to the peasantry; and lastly, com-

prising a very considerable profit or allowance to the desmook himself, to indemnify him against all casualties, risk, or uncertainty, in the transport and sale of territorial produce, until carried to market, over and above the customary acknowledgments made in money to the serross, or by participation with them in grain, for their security in teeps, or temporary advances to Government in cash, before the returns of the harvest could, with the utmost advantage, be realized by a mercantile operation; and supplying every deficiency of weight in the coinage, loss of exchange, &c., expressed by the terms Kumisagon, Serf, and Batta; sources of vast speculation in the system of Indian finance, to these intermediate Agents, in all, rupees five lacks; which, joined to the four preceding articles, and subtracted from the amount of the new doul bundobust, will leave a teskees jumabundy, or a net effective yearly revenue of exactly - - - - - Rs. 1 krore.

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Thirdly.—*Pouje Sebundy* or Monlacho, the established, indispensable native militia, to secure the stipulated revenue derived from the three yearly harvests as expressed by the first appellation, to enforce the authority of Aumildars, as understood by the second, and to maintain the public tranquillity against internal commotion or foreign invasion, agreeable to the design and use of the original institution, as inferred from the universal invariable practice of all the more civilized ancient or modern states of Hindostan. Accordingly under the Mogul empire, or lesser Mussulman Governments, since raised on its ruins, the sebundy troops constitute the great effective standing force of the country. The expense is paid and deducted from the proprietary territorial income; the different crops should continually be all, in strict subordination to officers immediately appointed in command by the sovereign rulers, as they were indeed in form, even throughout the Northern Circars, though more or less virtually, in proportion as the debility and corruption of Governors yielded to the pecuniary temptation, or the restive ambition of upstart zemindars, down to the very instant which commenced the era of British administration; since which, through inadvertence or misconception of right and political expediency, not from any deficiency of power to enforce a legal authority, this grand palladium of an important conquered dominion has in fact been transferred from the sovereign, to a number of rebellious servants, who wait impatiently for the moment of a foreign invasion to throw off a yoke; the more galling, as it restrains their own despotism and tyranny over inferior subjects forming the great mass of an industrious, inoffensive people. Supposing, therefore, a necessity for resuming the ancient constitutional authority of Government, to control unparticipated, the existing military force in all these provinces, we shall distribute the body of soldiers, henceforth thought requisite for the business of the collections, and amounting to 20,000 men, under the two following heads, expressive of their designation or number; viz. :—

- (1.) SEDWARAIN, or 100 independent companies, each of a hundred Hindoo pikemen of the military tribes, subject in part to a commandant of the same order;

Second. Financial.—The regulations and divisions of this department, have already in part been anticipated. Eight intendants or Collectors of the revenue, at least of seven years standing in the service, and after the first succession as an indispensable qualification, supposed to be versed in the Persian language, if not in one or more of the native Hindoo dialects, to have the exclusive local management of the several districts, as hereafter named, subject only to the supervision and control of their respective chiefs, (viz.) Four in the capitals of the four Southern Circars, of which each to compose a jurisdiction, all subordinate to Masulipatam, and the like number in the province of Cicacole, henceforth to be subdivided into so many portions of country dependant on Vizagapatam, Cossim Cotah, extending from Rajahmundry to the river of Boni of Bimlipatam, northerly, will form the first; Vizianagram, from thence to the Gurry Ghuda, or river of Handiraba, the ancient boundary towards the dependencies of Vickeram Deo, and the actual one of the Havillee lands, will constitute the second; Cicacole, to the river Pcondy, inclusive of the three principalities of Nundepore, Kimeddy, and Teckaly, to make the third; and Ganjam, or Ichapoor, as formerly, to remain the fourth Collectorships. All these intendants, as mutual checks on each other's management, and the better to be qualified for the two higher departments, to which they should have a certain prospect of succeeding according to respective adjudged merits, may be supposed locally interchanged among themselves every two years, and entitled to a Commission equally distributed, of three per cent. on the annual jumma bundy, which will afford an immediate income, capable perhaps largely to be increased, of 37,500 rupees to each individual per annum, or *in toto* 3,00,000. But in a country where health and life are so precarious, it may be necessary to provide for the vacancy of such important offices as have been now described, as well as to ensure their active zealous discharge, by the appointment and actual presence on the spot, of an apparent successor, who might also participate the burthen of inferior duties, such as superintendence of Adawluts, payment of the sebundy corps, &c., and thus become qualified by local residence, with gradual initiation



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control of the sovereign authority, but not wholly to be at the mercy of the single capricious will of depraved and generally illiterate fellow-subjects, in zemindary offices. When such a reform takes place, then will be seen re-established, and as before, predominant, the Sudder Chetty Adawlut of the Mahomedans, tempered by the lenient influence of superior British administration.

It might be attended with some extraordinary expense, as pageantry is the very soul of every Oriental Government, commanding due respect both at home and abroad, if, in the Circars, the charge were not already amply provided for, besides the subsistence of land allowed to the lesser officers, in a pension of a lack of rupees continued gratuitously, and at present worse than uselessly, to the family of Hussein Ali Khan, the last Aumildar appointed under the Nizam's authority. That the actual representative of this man, should be wholly unfit in his own person, to execute the honorary, consequential, judicial employment henceforth to be conferred on him, in order to relieve himself from the reproach of eating the bread of idleness, and the public from the burden of furnishing it, is no more than what occurs in all the greater and lesser departments of perhaps every existing native Government of Hindostan; Naibs or deputies, with the whole train of inferior Agents judiciously selected, and requiring only small allowances, are everywhere the real effective instruments; while the principal, in almost every instance, is the most pageant drone of state. As it is chiefly to curb the licentious depravity of the lower classes of foreigners of every denomination, native mariners, and mongrel Christians or Mahomedans inhabiting or itinerant on the sea coasts, and unrestrained in their conduct either by religion or morality, that the exercise of a high criminal judicature is more particularly wanting; so, one Supreme Court at Masulipatam, with another subordinate to it at Vizagapatam, under the immediate control of the two chiefs of those places, would be all that is necessary, while in civil disputes the Superintendents of the Dewanuy Adawluts might be referred to, when the more ordinary simple mode of arbitration through the canzy molavies, pundits, or others, proved dissatisfactory. The expense of such an institution is, as hath been observed, already largely provided for in the pension continued to the sons of Hussein Ali, who will most assuredly think the trouble to be imposed on them, amply repaid in honour and consequence, without requiring any additional pecuniary emolument to that which they possess from the Company's hitherto unmerited bounty annually, of rupees one lack.

4th. Military.—Considering the greatest establishment of troops allowed already under the head of sebandy, more might be thought useless for internal defence; but a standing regular force for the same purpose, seems also necessary, either to garrison the principal forts, or to keep in perfect obedience and awe, the most turbulent of the natives, as well as the whole militia of the country. The number and expense of the disciplined corps actually stationed in the Circars, might be the same in future, (viz.) 200 effective Europeans, trained to the use of artillery, with two battalions of 750 seapoys each, for the garrison of Masulipatam; two battalions of the latter, in cantonments at Ellore; and the like number equally divided between Vizagapatam and Ganjam, in readiness for service. The body of seapoy infantry, however, thus amounting to 4,500, instead being raised on the spot, dispersed as usual in the business of the collections, attached to the soil, unruly, undisciplined, and under the influence of the zemindars, should be altogether drawn

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from the Carnatic, and if possible, composed of that class of soldiers born and bred in our own camps, under the denominations of Pariahs. These are held in abomination by, and never incorporated with, the other castes, and have therefore a mutual antipathy to each other, which might be of use to subjecting both to the rule of a foreign Government; while the indiscriminate use of animal and vegetable diet, renders them in every respect the fittest to follow the military profession, as they can never be in danger, while they can otherwise keep the field, of being famished for want of provisions, like the more scrupulous warlike tribe of Rajapoots, who live chiefly on rice. Allowing an expense, as now incurred under this head, inclusive of hospital charges, the amount per annum will be about - - - rupees six and half lacks.

5th. Fortifications.—To determine the disbursements necessary to be made for these, it may be proper to describe their situation and number.

Innicondah, in the province of Guntoor, on the frontiers of the Carnatic Payengaut, towards Kerpah; and Condapillee, the capital of the Circar of the same name, on the confines of the Nizam's territory of Commamet, are both fortified hills in the old Indian style, of great strength and extent, serving as places of rendezvous for the militia, or as an asylum for the inhabitants, in case of an invasion, and forming at the same time, very important outposts, capable of being defended each by a hundred men, against an army of thousands; for the security of treasure or stores, as well as to stop the progress of an enemy. Ganjam, near the northern extremity of the Circars, on the sea coast; but beyond the reach of annoyance from shipping is a small pentagon fort, on plain ground, which with a garrison of one thousand men, ably commanded, and tolerably provided with ammunition and provisions, might hold out a regular siege for a month, even against a formidable armament, and might defy for ever any Indian force likely to be brought against it. But Masulipatam is the grand, and, with a few improvements, may be termed, inexpugnable bulwark of the Circars, supposing it well furnished, and resolutely defended by 5,000 troops, such as may be drawn in two days from the regular or irregular military corps in the neighbourhood. It is nearly of an oblong figure, 802 yards by 600, situated in the midst of salt morass, close to an inlet or canal, which, opening a communication with the sea and the Kistna, enlarges the means of defence, without exposing the works to an immediate naval attack, as no ships can come within the reach of cannon shot, nor can any approaches be made on the land side, unless between the north and east points of the compass, and from the month of December to May. It was from the last-mentioned quarter, favoured by a cluster of sand hills on the beach, at the distance of 800 yards, that Colonel Forde attacked and carried the place; but the present excellent wet ditch which surrounds it, had not then entirely been formed: still, however, the defences on this side are incomplete. The bastions are too far asunder. The rampart is too low, and not thick enough so admit of an occasional battery to be opened from the curtains; while the revetment is too slender to bear any additional weight of earth, by greater height or breadth. After all, notwithstanding the advantage of a very extensive area, a few casements might be necessary to shelter the troops within, and a counter exterior ditch, similar to that now used as a navigable canal on the west side of the fort, would be of vast importance on the east, especially as by the

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excavation, with ease and little expense, could be formed a proper glacis, which is very much wanted. These different works, together with the ordinary charge of all the fortifications, interior buildings, mounting artillery, magazines, &c., may be stated, on a medium of years, annually at Rupees - - - - - one lack.

Which, with all the preceding charges, civil, financial, judicial, and military, make the total of Sudder expenses - - - - - fifteen lacks.

Leaving a clear net balance in the public treasury of Rupees - - - - - seventy-five lacks.

But if to these several articles of disbursements be added,

6th. Pecuniary gratuity, or acknowledgment, conditionally to be paid to the present Nizam, and amounting to Rupees, annual, of - - - - - seven lacks.

inclusive of two lacks, or the reversionary possession of Guntoor, in consequence of the death of Bazalut Jung;\* then the actual receipts of the Company's exchequer, or free yearly income of all the Northern Circars, after deduction of every ordinary expense necessary to be incurred, will be reduced to, Rupees - - - - - sixty-eight lacks.

It is not however to be imagined, that the whole of this sum can be withdrawn from the general circulation, and remitted as an annual tribute in specie to the superior Government of Fort St. George, although it falls rather short of the supposed revolving gain, on a balance of trade, within the same tract of the country and period of time; thirty lacks of the amount, have been assigned for the commercial exports to Europe, which are indispenably necessary to support or realize the estimated territorial revenue, and as the English pay their proportion of the investment from the landed income of the Circars, while foreigners alone can be expected to furnish bullion, so the share of either, must be ascertained in order to determine the surplus of cash that may be sent to the Presidency, without any injurious diminution of the provincial currency. If, as had been already observed, half of all the cotton-manufactured cloths made in the course of the year for European markets, have ever reached England, such instances have been extremely rare; most frequently, the proportion has not exceeded a quarter; and we are sure

\* At the end of the Fussilee year 1189, when the Nizam took possession of the Guntoor Circar, there was due to him, on balance from the Company, on account of his annual stipend of five lacks, of rupees, calculated exactly to the 1st of October 1780, the sum of 14,24,333 rupees. For the two following years, until the period of B. . . . . in October 1782, ten lacks more should be added to this debt; but: both sums is to be deducted a demand of current pagodas 63,438, or Rupees 2,22,033 on the deceased, arising on balance of account in favour of the Company, for stores, &c., furnished for the defence of Guntoor, to be repaid from the yearly revenue, and then the net amount owing to the Nizam will be 22,02,300 rupees. Now, as the rents in the Circar in question (being according to the Jumma Kamil or standard assessment, about 12 lacks per annum) forming a mean between the jummaundy and gross collections, were actually levied by and realized to his highness for the same period of two years, through the Company's favour in withdrawing their troops, with only a deduction of two lacks, paid in all that time to Bazalut Jung; so it may be said, that the Nizam's debt hath already been more than deservedly liquidated. But supposing the revenue of these two years gratuitously given up, on the ground that it is properly an affair to be settled between the son, successor of the Nabob of Adoni, and his uncle, then, as a difference of five lacks arises yearly against the Nizam while in possession of Guntoor, after his brother's demise, on a comparison of the valued rent of the Circar, with the pecuniary gratuity to be paid by the Company in October 1784, only a balance of about 12 lacks, agreeable to the letter of the treaty of 1768, would remain due, and in the beginning of 1786, the whole debt must be virtually and absolutely cancelled, entailing thenceforth a peshcush of five lacks per annum on his highness, to be accounted for with the honourable Company.

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of being within bounds, in stating the annual medium of the Company's commerce for the last seventeen years, at ten lacks of rupees, or one-third of the whole estimated produce. The remainder, unequally divided between the Dutch, French, Danes and Portuguese, through the inability or disinclination of the English to increase their own investment, hath been so far beneficial to the country, in having brought into it an equivalent in specie, excepting a very small amount imported by the Agents of the former nation for home consumption in spices and copper. It may be true that the greater part of the sum requisite for the provision of goods thus allotted for foreigners, was furnished from the settlements of Madras and Bengal, as affording a means of remittance to England for the fortunes of individuals there; but the advantage hath been in effect the same, in keeping up the revenues and manufactures of the Circars.

A very important question here suggests itself, as to the policy or probable efficacy of the late Act of Parliament, in restraining British subjects in India from giving such pecuniary or mercantile supplies to other European nations, even when our Company (for there is no provisional clause) cannot purchase cargoes for their proper ships, or will not accept the means of doing it, on terms of mutual convenience from their servants abroad, who with the loss of health, and the labour of many years, may have acquired a very disproportionate compensation in personal wealth, which they are anxious to realize at home, and thus accumulate the general stock of national riches. Our laws, we are taught to consider as the perfection of reason, and, therefore, must in every instance, command due respect; and certainly the one now under consideration, was adopted by the legislature on principles as pure, as the limitations and objects might have appeared laudable, to the original advisers, for whose benefit it was no doubt intended, by obliging foreigners to bring bullion into the country, or contract the scale of their commerce, with the view of lessening the competition of sales in Europe. But if its wisdom or general good be not apparent, and universally acknowledged within the sphere of its operation; if it should be deemed illiberal and impolitic with respect to the other nations, as imposing an invidious, unprofitable restriction on their trade, which may provoke a retaliation in the way of farther prohibitions in receiving the re-exports of Great Britain; and especially, if it be found to militate against the private interests, natural views, and reasonable claim of a whole society of necessary Agents in a remote corner of the world, some of whom are to enforce its execution as a legal check upon all; then we might venture to foretel, that it will in the first place, be evaded, and in the next, become obsolete or wholly disregarded, until finally expunged from our Statute Books, on the same principles as lately brought about the repeal of some other penal laws, antiquated and dormant. Indeed, from the glaring ineffectual provisions of the present act, to accomplish its apparent purpose, it may perhaps have been intended to be classed among the number of those recently made for the Government of this country, acknowledged by the framers themselves, to be proposed only for temporary expedience, or by way of experiment, until the lights of time, with a more perfect understanding of facts and local circumstances, evince the propriety, or the reverse, of giving them further stability. The truth is, so many openings occur for evasion, that this or any similar law must prove altogether nugatory, unless it can be first made manifest to ordinary

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comprehension, that more benefit will accrue to the State and individuals, from its actual operations, than virtual suspension; at the same time, that any loans in money, transfer of merchandize, or credit by bills to foreigners is interdicted to British subjects residing in India, the whole scope of such mercantile intercourse is left open to those individuals, who after having acquired fortunes here, have returned to Europe, and are willing to realize their wealth at home, by giving drafts on their Agents abroad, in favour of adventurers of other nations; and while the prohibition of supplying goods extends only to European traders, without any immediate or indirect connection among themselves, the intelligent Hindoo may step in as mediator, in the capacity of merchant or broker, and administer to the wants of both; nay, it seems a matter of legal uncertainty, whether there may not be a direct communication between the principals, in the way of respondentia loans or bottomry payment of money for bills of exchange on Europe, and sales of merchandize by public auction, or from open warehouses in authorized markets, where a discrimination cannot be made of the nation, character, or employers of the buyers. Such being the presumed errors in the principle, and deficiencies in the provisions of the Act here alluded to, as to authorize anticipation of its speedy repeal, and supposing at the same time a change in the Company's policy, by which their servants abroad will be permitted to remit private fortunes through their proper always preferable channel; then we might venture with political certainty, to estimate the future proportion of English investment to be provided in the Circars at eighteen lacks of rupees annually, and out of the balance of fifty lacks which after that deduction, would still remain unappropriated in the public exchequer from the current revenue, four-fifths might constantly, with the utmost safety, convenience and expediency, be remitted in specie or in grain, as the yearly tribute of the dependent provinces to the protecting superior Government of Fort St. George.

To conclude this division of our subject relative to Finance, in

Final observations.

general it may be observed, that nothing is more easy, just, or necessary, than to reduce to universal practice, and give full effect to the whole system, as here rudely sketched in all its parts. It is only simply recurring to the ancient institutions of the country, following their order and spirit in the establishment or definition of the civil rights of persons and of things, as connected with revenue. These institutions, universally acknowledged to be founded in policy, moderation and equity, are deeply engraved on the minds of the more enlightened natives, revered by a great majority of the commonalty; and in their scope, design, and tendency, are manifestly calculated for the good of all, by enlarging or securing, according to a fixed invariable, equitable standard, the tenures of real or personal property, immunities, privileges, with the recompense of bodily labour, to be enjoyed by the more useful classes of society employed in agriculture or manufactures; by realizing to the zemindars or intermediate land-holders to their utmost legal extent, certain supposed rights and advantages hitherto equivocal, indefinite, and precariously attached, agreeable to the capricious will of ruling despots, to their respective offices of receivers or farmers general of the rents, and reserving only for the sovereign the bare rightful, indubitable, legal dues indispensably necessary on the most economical scale, for the support of the best, most lenient, and in true ingenuous belief,

acceptable Government, to the great mass of the people, comparatively with any of the past or still existing states to be found throughout the wide extending realms of Asiatic dominion.

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# RELATIVE POWER.

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The great political importance of the Northern Circars is not alone to be estimated by the intrinsic or relative value of territory on the foundations of revenue and commerce, but must always depend, more or less, on comparative power, which, by way of distinction may be termed contingent, worthy only to be determined by ascertaining the facility with internal means of defence, either natural or artificial, joined to collateral aids, easily derived however from the superior neighbouring settlements, in virtue of a fortunately central position, the whole calculated on a comparison with the power, situation, and circumstances of surrounding States, or such as are likely to act offensively. We have already exhibited in some detail, though irregularly, the proper interior resources of the country, and shall again occasionally touch on them, as well as bring to view the nature and extent of extraneous assistance alluded to; but more particularly in this place, it is our intention to take a short political survey of the nations around, naturally inimical to, and capable of, annoying the Circars, in order to form a sufficient accurate idea of the effective force of these, compared with the probable occasions of resistance in the event of a foreign invasion, thence deducing the real permanent security of territorial possession.

First.—The rudely formed aristocratical republic of the Mahrattas occurs. Under the most comprehensive description, their dominions may be said to extend from east to west on the parallel of  $21\frac{1}{2}^{\circ}$  north lat. from Piply on the Soobaareeka falling into the Bay of Bengal to Broach, towards the mouth of the Nerbudda, in the Gulph of Cambay, stretching full 16 degrees of longitude across the Peninsula, and from south to north near the meridian of Cape Comorin, or about  $77^{\circ}$  east long. from the forks of the Kistna, to Kalpee, on the banks of the Jumna, ten degrees of latitude, consisting of the Soubahs of the Jugeral Maliva and Khandees: two-thirds of that of Aurungabad, one-half of Bejapoor, as conquered by the Moguls: an equal portion of Berar, of Beder and of Orissa, with a few pergunuahs of Allahabad and Agra; the whole comprising an area of about 260,000\* square geögraphic miles, yielding a yearly income, at the utmost calculation, with chout from neighbouring states, of four and a half krore of rupees. But of this, the share allotted to the Koking Bramin empire of Poonah, raised on the ruins of that of Sattarah, in 1750, on the death of the 2nd Sahoojee Bhosla of the Sunkur Kehtery tribes, together with the jagheer and almost independent inheritances of a great number of inferior chiefs, all of the former race, and therefore acknowledging the Peshwa as their head,

\* There being no correct map of Hindostan, or of any of its states, excepting the British possessions, it is impossible to specify with accuracy the square contents, taking however the whole country as laid down by European geographers at 1,116,000 square miles, and with greater precision allowing to the Deccan south of the rivers Nerbuddah and Mahanuddy, and circumscribed by the ocean on all its other sides an area of 410,000 square miles, we have endeavoured to allot to each subdivision of territory described, its portion of superficial measure, which though perhaps not very correct in itself, may yet be sufficiently so for purposes of political arithmetic, to compare the extent of one state with that of another.

N. B. All the Mahratta dominions collectively, are rather of greater extent than the republic of Poland, before its late dismemberment, and with all its foundatory dependencies Prussia, Courland, &c.

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situated at the distance of 500 miles from the Circars, beyond the territory of Nizam Ali, does not actually exceed one-half. The other moiety of country and revenue is divided between rulers of a different caste, who have virtually dominions, views, and interests wholly distinct, alien, often hostile to their nominal sovereign, and can scarcely ever be united in the same causes. Of these, Fatty Sing Guicawar, a Mahratta Rajepoot, enjoys a third of the Soubah of Gujerat; Scindea claiming descent from the same tribe, and Holcar, of the Dutteacur Sooder, or fourth class, divide between them almost equally, Mulua and Khandees, with the recent addition of some of the pergunnahs of Agra, conquered by the former, and Moodajee Bhosla, a branch of the depressed family of Satterah, under the nominal designation of Samaputty or Commander-in-Chief of the Mahratta armies, rules in the name of his son Ragoojie, in full sovereignty, one half of Berar; and collects to a muckassa or tribute from the Nizam of a

*Sic in orig.*

moiety of the rental of the other half is in possession, in violation of the English rights, of an equal portion of Orissa; pretends to a kind of feudal superiority over a part of Gundwannah called Gurrah, lying to the north of the Nerbudda, heretofore annexed to Malva, and forming the inheritance of Nizam and Boorham Shah, together with that of the districts of Ruttenpoor or Chatessgur, as also their dependencies of Sumblurepoor, &c., making part of Jehar Cund, or the jungly country of Bundoo or Battah, united by Aleungeer to the Soubah of Allahabad, and more recently seized as a free conquest by Bembajee, the younger brother of Moodajee.

Among these greater chieftains, denominated of the same nation,

Of Nagpore.

it is alone the dominions of the last mentioned, that have the smallest connection with the Northern Circars. The superficial contents of the whole country may be computed at 60,000\* square miles, and thinly inhabited, producing a revenue of one crore of rupees, which is sufficient to maintain a body of 20,000 horse of every kind; and yet, in time of peace, from the extreme of Hindoo parsimony, add a surplus of 50 lacks yearly to the hoarded treasure. But of this territory, it is only the division of Orissa, or Cuttack, that immediately borders on and touches any part of the British possessions. This province, at the distance of 600 miles from the capital of Nagpore, extends along the sea-coast in the Bay of Bengal, about 200 miles from Malond, the northern boundary of Ganjam, on the Chilca lake, to Pihley, at the mouth of the Soobanreeka; the southern limits of Midnapore, dependent on Bengal, and on a medium being about 40 miles inland, should comprise an area of 80,000 square miles, yielding from a hustabood, in the beginning of the present century, 22,58,000 rupees, including a net jummaundy of 13,94,522, lately increased to sixteen lacks, of which one-half is remitted as a yearly tribute to Moodajee, after defraying the expense of a military establishment of 5,000 horse, besides the ordinary sebandy and charges of civil Government. It is divided almost in equal portions from west to east, by the great river Mahanuddy which, taking its rise in latitude 22° north, among the hills separating Khandess from Berar, and after running a course east southerly of 700 miles, empties itself at False Point, or Coojung, in 20½° North latitude,

\* About the extent of the Grand Dutchy of Lithuan'a, in Poland.

50 miles east of the provincial capital, passing close on the north side to the walls of Barrowbutty, its oblong square indefensible citadel, of 12 tower bastions. Besides the disadvantage which Cuttack labours under in being so remotely detached from the central force of Government, it is wholly and absolutely cut off from Berar on the west by the districts of Jeharcund, under the dominion of Bembajee, on this side its frontier, from Goomsur, the most northerly point of the dependencies of Ganjam, to Gongapoor, near the southern extreme of Chutea. Nagpore, subject to Bengal, does not exceed 150 miles. In that whole extent, however, along a mountainous, barbarous, unhealthy tract of country, there are scarcely three passes which can be termed practicable for an army; while Coppertongee, the easiest or most frequented, leading to the banks of the Mahanuddy, could not admit, as generally described, of a passage for any wheel carriages. But if troops be once introduced into the province, a double frontier on either side towards the British dominions, of at least 300 miles, is for the most part wholly defenceless, and exposed to depredation; so that however paradoxical the proposition may seem, yet, in the present case, it is demonstratively true, that to realize by possession, and extend our territorial rights over that portion of Orissa which now very inconveniently interrupts the land communication between Bengal and the Circars, would literally in fact lessen the necessary line of defence against the attack of a neighbouring enemy: nevertheless, as hath been already observed, on the side of Ganjam an invasion is never to be apprehended from the Mahrattas, though they have found means improperly to possess themselves of some pergunnahs lying to the south of the natural barrier of Manickpatam, on the tongue of land between the sea and Chilca, at the same time, that this lake, narrowed to a point by the boundary northern hills of Cicacole, widens and extends forty miles towards the centre of Cuttack, laying the whole country open to an attack by water from the English settlements.

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Though in general description it might be observed, and from local ignorance pass unnoticed, that the two provinces of Deogur and Chanda in Goondawannah imperfectly reduced, and annexed to Berar by the emperor Alemgeer, now governed by Moodajee, form actually an adjoining foreign frontier, as running parallel inland to the north-west side of the Circar of Cicacole and Rajahmundry and having no formidable well known State between, yet in the present estimate of relative power inherent in the British territories, comparatively with those around naturally inimical or capable of giving annoyance, we cannot admit of the geographical precision or political justness of the remark. The intermediate parting these collateral districts, and which may very properly in future be called Jeharcund, though that name hitherto hath been exclusively applied to Chateesgur, &c., running in the same direction north of Mahomeddy, forms not only by nature an insurmountable barrier against invasions from either side, but is inhabited by a warlike savage race of aboriginal Hindoos under their native princes, for the most part perfectly independent. The whole country equally mountainous, poor, ill watered, unhealthy, and thinly peopled, extends in length, from the last-mentioned river to the Godavari, in a line, nearly south-west, 200 miles, and in breadth, from the conquered plains of Cicacole, &c., west-erly to the nearest ascertained limits of Berar, on a medium very little

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if at all short, of eighty; thus comprehending an area of 16,000\* square miles. It is usually described as divided longitudinally by seven high, impassable ranges of hills, forming a great number of valleys, under their respective chieftains of the Warrior Coywar, or Gondwannah tribe, all of the Rajepoot or Khetery caste, among which, those of Kalahindi, Bustar, and Rumpa, entirely free towards the frontier of the Marattas, and of Kimeddy, Nundapore, Golconda, and Cottapillee, partially subject to the English Government, are the most considerable. The revenue is chiefly paid in kind, and cannot exceed in the gross, by any tolerable well-founded calculation, fifteen lacks of rupees, for besides that, the commonalty are uncivilized, indolent, and stupid, being very much afflicted with those wens of the throat, called goitres in Europe, they carry on little or no commerce, and lands so elevated, in the more sterile regions are but in small part watered by the Siffry, the only river proper to the country, and which taking its rise from an inland Chilca or lake, as pretty correctly laid down by D'Anville, in the districts of Kalahindi, unites with the Godaveri, about 20 coss higher up than Polaveram, between Rumpa and Rahupillee, after having traversed the principal valley of Bustar. The people in general, although rude and barbarous, may yet be denominated warlike, as they have always distinguished themselves bold persevering champions of the great law of nature. Being driven to their wild unwholesome fastness, among the mountains, they frequently descend in harvest time, into the low lands, to dispute the produce of their ancient rightful inheritance with the Marattas, but their incursions are desultory and simply impelled, by the pressing want of subsistence; for as the sea air is as fatal to their temperament, as that of the hills is to the inhabitants of the neighbouring plains, the idea of a permanent conquest, even if they could conceive a possibility of effecting it, would be as foreign to their purpose as, on the counterpart, it is to be exploded by a civilized state, as inhuman, ungenerous, and unprofitable.

On the other hand, this tract of inhospitable country, has in all ages proved an insuperable obstacle to the union of the two nations of Oria and Gondwannah, or reciprocally to the invasions of either. It has been described as 80 miles in breadth from the inland frontier of Cicacole to that of Berar, but this distance is to be understood in a straight line, and geographic measure. Following the ordinary course of the only practicable roads, it extends at least 120 British miles, which are equivalent to 200, either with respect to time or the fatigue of marching on the same space of level ground; and with this circumstance, considering the difficulties of passing through uninhabited jungles, over rugged hills, and deep water-courses, surrounded by pathless forests, deserts, or valleys, alone luxuriant from a poisonous atmosphere, it must be regarded as one of the strongest natural barriers existing. Accordingly, it is only traversed once in the driest season of the year, from the month of February to May, by those Tartar wandering carriers, the Lomballies, as in like manner, such instruments would be found to penetrate a rock of iron, to gratify the craving necessities of humanity. These adventures have as yet, however, only explored two passes in the whole length of the great mountainous ridge, extending from the Godaveri to the Mahanuddy, the one direct from Chanda to Cicacole, the other oblique from Chateesgur, by the way of Kalahindi,

\* Nearly the dimensions of Switzerland, including the Alpine States of the Grisons and Valais.

both uniting at the famous gaut of Saloor, or Saureacca; though the latter hath also an extremely difficult communication with the districts of Kimeddy. It was through either of these inlets, at the instigation and under the guidance of the Jaepoor Rajah, then harrassed by the merciless Vizieram Rauze, that a body of Mahrattas was introduced in 1754, into the Circars, to combat the weak ill-established military force of the French; more than one-half of the invaders fell a sacrifice to the noxious air of the hills, in effecting their passage, and the remainder, feeble or disheartened, rather than hazard returning the same way, adopted the desperate resolution of making a prodigious Circuit through unfrequented routes, in order to cross the Godaveri, with the risk of being intercepted by the provincial troops, and perhaps after all, of not discovering a practicable ford; they however, miraculously escaped the one, and succeeded, in a remarkably dry season near Rajahmundry, in finding the other, by which a few hardy individuals were enabled to gain their homes, to spread the terrors of the dangers they encountered, and intimidated for ever, their countrymen, from attempting the like rash, deadly expedition, on any future occasion.

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Strictly speaking, the Circars of Ellore and Condapillee, between the rivers Godaveri and Kistna, are the only ones of the five, exposed to immediate invasion from an adjoining inland power; and this is the Nizam who holds formally from the emperor Shah Allum, the Soubahdarry or Government general of such parts of all the six Soubahs of the Deccan as have not been otherwise alienated in perpetuity, and still rules virtually, though not wholly independent, a very extensive country, which henceforth should regain its ancient metropolitan names of Hyderabad or Golconda. From Commamet, the boundary province for 100 miles on the east, towards the British territories, it stretches almost due west along the north bank of the Kistna, 250 miles to Solapoor, near the forks of that river; and in like manner, on both sides of the Godaveri, in a north-west direction, about 350 miles to the celebrated fortress of Dowlatabad, from which, in a line nearly south to the most westerly point before indicated on the Kistna, full 200 miles. A chain of distant fortifications forms a very ineffectual barrier on the side of the Mahrattas of Poonah, who, besides levying a chout from the neighbouring Circars, have penetrated far within the described frontier, and possess alternately, with the nominal proprietor of the whole, many fertile districts. The lands situated to the north of Godaveri, make little more than a narrow border, except where enlarged towards the middle by the accession of fifty-two pergunnahs of Berar, subject to a mockassa or 50 per cent. of the rental paid to Moodaje Bhosla; and as to the foudedarries of Adoni and Kanool, usually reckoned among the dependencies of the Nizamut, though south of the Kistna, they are altogether free, or if otherwise rather inconvenient incumbrances on the lord paramount, who gives them protection, than any addition to his political strength. Reckoning, however, the whole extent of territory actually ruled in form, or in fact, by Nizam Ali, it cannot be estimated at less than 70,000\* square miles, including one-third of the Soubah of Hyderabad, as conquered by Alemgeer, a like portion of Aurungabad, about one-half of Beder and of Berar, with the Circars of Kalburga, Raichore, Adoni, and Nundeol, formerly

\* Equal at least, in dimensions and political importance, to the estates of Morocco, in Barbary.

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dependent on the Soubah of Bejapoor. But being from situation or Government, almost entirely deprived of the benefits of commerce; the soil for the most part, rocky, barren, and badly watered; all the inhabitants wretchedly poor, oppressed under the intolerance, tyranny or weakness of innumerable Mussulman despots; subject to no restraints, from the nominal superior, yet too feeble, to resist any foreign invasion; the utmost gross yearly revenue that can be extorted from the native Hindoos, by stripes, military execution, and the most wanton, inhuman, personal cruelties, does not exceed a krore of rupees, of which only one half is paid into the public exchequer, after payment of the Mahratta chout defalcations, of intermediate Agents, and immense jageer appropriations (including those of Zufferull Dowlah, late Nabob of Niermul, now removed to the Soubahdarry of Ellichpoor) bestowed in favour of individuals, not in general from choice so much as the necessity of sharing the spoils of ill-gotten dominions, weakly ruled, with inferior coadjutors, and who therefore not only participate the sovereign authority, but for the most part assume a refractory, rebellious independence. With this moiety, however, of the nominal territorial income of the Naizmut; and supporting an union of all the dependent jageerdars, a military force of 45,000 men, under every description of cavalry, infantry, or disengaged sebandy, may be supported on a scanty peace establishment, and might be collected, on any very pressing emergency affecting the general interests, for the interior defence of the country, and yet leave, after defraying the expense of civil Government, on a scale of economy almost impracticable for any Mussulman despot to adopt, as much as in ten years of tranquillity would accumulate to a sum sufficient to maintain, with field extraordinaries, an army of ten thousand undisciplined horse and foot, equally divided for a twelvemonth beyond the national frontier. On the whole, and in plain, undisguised truth, according to an individual's opinion, considering the rapid decline of the power of Nizam Ali, who, in an inglorious administration of twenty-three years, hath lost, by three successive encroachments of his neighbours, the Mahrattas, Hyder, and the British two-thirds of his dominions, acquired by the murder of his brother, instead of dreading any attack on the Circars; from this quarter; which, as taking the lion by the paw, viewing the situation of Masulipatam, would be easily repelled by half the provincial force, the sudden annihilation of the Subahdar himself, and in him the destruction of the poor equivocal remains of the Mogul empire in the Deccan, affecting more or less the actual balance of political interests, these are events more to be apprehended, and, as such, to be regretted or prevented, if it were not treason against the natural rights of mankind to take any measures to impede a revolution, which might afford at least a momentary respite to a great portion of the Hindoo inoffensive race, from the intolerable yoke of Mahomedan slavery.

Notwithstanding, however, the apparent security of all these provinces, relatively to the power of bordering foreign principalities, it may be urged that

Guntoor, as lying to the south of the Kistna, and though not touching, yet so nearly adjoining to the Mysorean dominions of Kerpa, being at the same time, from maritime situation on the Coast of Coromandel, an object of such prodigious importance to the present ruler of the Balagaut country, and more especially to our rivals the French, who must benefit by the acquisition, in proportion as the British loss would be

immense or irretrievable by the dismemberment; we repeat, it may be urged, that this Circar is exposed to great and imminent danger of invasion from the enterprize of a barbarous, ambitious, and formidable neighbour, while he is under the influence or protection of an European force. The elevated regions composing the usurped or conquered estates of Hyder (recently devolving by inheritance on his elder son, Tutteh Ali Khan, better known by his infant Takeer name of Tippoo Sultaun) comprehending the greater part of the ancient Indian empire of Canara or Bijenagur, or, according to the Mogul divisions, excepting a few Circars, the whole of the Soubah of Rajepoor situated to the south of the Kistna, including the Carnatic Balaghaut, Mysore, some districts of Malabar, Bednore, Chitteldroog, Herpen-heli, the superiority of Sanore, the forts and territory on the Jum Chadra, forming, before the late Mahratta war, the jageer of Ragonaut Row, together with the five Circars of Kerpeh dependent on the Soubah of Hyderabad, making in all an area of \*75,000 square geographical miles. The natural sterility of a high table land is in some degree compensated, by sharing the successive advantages of the rainy monsoon on both the coasts of Malabar and Coromandel; yet being for the most part, like the other interior countries of the Deccan, wholly excluded from the benefits of commerce, excepting the traffic of warlike stores, and in living instruments of destruction, carried on chiefly through the ports of Calicut and Mangalore, the yearly effective revenue cannot exceed two krore twenty lacks, of which, under one of those wonderful millennial geniuses born to be the scourges of mankind in life, and to future ages benefactors, in exhibiting an awful example of the merited punishment of excessive universal depravity; uniting in himself the requisite qualifications with the actual exercise of the functions of prince, minister, and general; equally despotic, merciless, able, and economical, in either character; a saving might have been made in times of peace to support the extraordinaries of meditated ambitious war, of one krore of rupees annually, considering the policy adopted of resuming former and suffering no farther alienations of land to be made, in the way of jageer, charitable or religious donations; of investing Bramins the most pliant, cruel instruments of tyranny, with the management of the finances, and deriving extraordinary aids to defray the original expense of a standing military establishment of 30,000 irregular cavalry, 20,000 infantry, and 50 sibbendies, disciplined and countenanced by a body of Europeans, supported by a formidable train of artillery, innumerable fortifications, with all the requisites of warlike offensive operations, from the iniquitous exertions of the force it gave, in subverting the petty Governments of neighbouring Rajahs, and to ease the galling yoke perhaps imposed by these, on the great mass of their subjects but to add misery to slavery, drench the fields of the husbandman with blood, and bring devastation, ruin, or destruction on the whole country.

To stem such a torrent of power as might from this quarter, overwhelm the little territory of Guntoor, besides the provincial resources, a collateral aid here presents itself, in the neighbouring British dependencies of the Carnatic Payengaut. This maritime country ex-

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\* Little short, in superficial measure, or territorial consequence of the barbaric states, of Algiers and Tunis, supposing the inhabited parts of both dominions united under the same sovereign.



sons of Fort St. George, Vellore, and Trichinopoly, into equal divisions or legions; the one stationary, and in cantonments in the neighbourhood of Trincomaly; the other also collected in a state preparatory for field operations, without incurring any extraordinary expense, somewhere about the northern fortified port of Nellore. To judge experimentally of the efficacy of such a force, which is very little if at all greater than what is already really or nominally entertained, though otherwise distributed and unequipped, to keep in check the most formidable native power actually existing in Hindostan, even supposing it miraculously hereafter to acquire a double strength, contrary to its present rapid progress in declension, we have only to recall to memory the decisive victory of Porto Novo, with the circumstances that will for ever mark its glory in the annals of Britain. Hyder, a wonderful man, made for conquest and to rule, having perfected a great natural genius for tactics in an European camp, and by long experience in war, with or against the most skilful practitioners of the art, having raised himself by superior talents, from the meanest condition to be the sovereign of a kingdom, tripled its magnitude by an uninterrupted career of success and conquest; in a period of twenty years, selected or formed a great number of ministers and generals; trained on the parade, and exercised in the field, by continued military exploits, a long standing army, chiefly cavalry; and from the resources of universal rapine, with the ordinary accumulated revenue of an extensive empire having completed with infinite diligence and foresight, his vast warlike preparations for premeditated invasion of the Payengaut, he availed himself, in the spirit of true political wisdom, perverted by the madness of ambition, of the fleeting moment when his own fame, military strength and means of supporting a war were greatest, while his opponents were to be distracted at home, threatened from abroad, with scattered forces, an exhausted treasury, destitute of all the requisites for offensive or defensive operations, to rush like a torrent into the lower Carnatic, with a hundred thousand veteran soldiers, including 700 Europeans, under an approved personally hostile leader. He swept every thing before him; the devastation and terror were universal; and having cut off one-third of the opposing army, before a junction had been effected with the main body, in all the pride of triumph, flushed with victory, he turned his arms against the remainder, as if with certainty of success, while supposed to be dispirited with an unexpected recent loss. The event proved what a phalanx of European and native troops, even inferior in number to one of our proposed legions, can do, under the greatest possible disadvantages, when disciplined and commanded by British officers, against a host of Indian foes, outnumbering the former twelve to one, favoured by every circumstance which can at any time combine, to render such an enemy relatively powerful.

But though the Northern Circars may thus be completely secured against the attacks of native inland enemies, along an accessible Coast of 470 miles, they may be said to be everywhere exposed to the maritime invasion of an European force, and more particularly the French, as the most ambitious, enterprising, and formidable nation, notwithstanding that article of the treaty of Paris in 1763, which puts the Coast of Orissa with Cuttack as far south as Yanam, on the Godaveri, its ancient boundary, on the same footing as our other possessions of Bengal. It would be unnecessary, to describe the various re-

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sources or means of offence within reach of this people, to execute such a purpose did we think ourselves equal to the task; and we should feel no sentiment of exultation, in contrasting that decided superiority of the British navy, manifested in the course of the last war, as an eternal insuperable bar to inimical success. Suffice it to observe that Great Britain, torn by faction, and deprived of half its wonted energy at home embarrassed by the unruliness of a sister kingdom, dismembered of its colonies, could, with so much glory maintain the empires of the sea, in a long and bloody conflict against the united efforts of all America, France, Spain, and Holland, with an armed equivocal neutrality of the rest of Europe, a combination of political strength, perhaps unparalleled in the annals of the world, as opposed to a single unsupported state! it is not to be supposed that any one power, making only a part of that incongruous union, will dare to attempt, or can effect, what the whole found themselves unequal to, even after the object was determined on, under the most inviting circumstances to try its attainment. Yet admitting, for a moment, the worst that can possibly happen, and that the French, after gaining a superiority on the natural element of insular dominion, could effect the landing of an armament of five thousand, or more European troops, intended for the conquest of the Circars; cut off, as the invaders must be, from any intercourse with either of the neighbouring interior powers; unassisted by the native militia of the country, and internal resources of money or provisions: when these means of defence are, as they ought to be taken out of the hands of traitorous, rebellious zemindars, and lodged with the protected sovereign, perhaps the provincial force of 30,000 men, under any description, with forts, natural barriers of hills, rivers, and woods, would be more than sufficient to repel the invasion; if not, the collateral aid of a Carnatic legion, in itself almost equal to the like number of disciplined Europeans, from Nellore, is at hand; and should both resources fail, still the great superintending Government of Bengal is near enough, and otherwise conveniently situated, to furnish an immediate auxiliary reinforcement.

It would convey a very inadequate idea of the intrinsic, or relative importance of this vast body of the British empire in India, with its immediate dependencies, to state its form, by giving reality to a thing heretofore imaginary, as resembling a horn of plenty\*, extending from its apex in lat. 30° North in the Servalic in Cameroons hills, where the Ganges first enters the plains of Hindostan, and thence, in a curvature of a thousand miles, in a south-east direction, constitutes the arc of this cornucopia to its aperture, under a lat. of 20° in the Bay of Bengal, after traversing 14 degrees of longitude, and then pouring forth immense territorial or manufactured riches, through a hundred navigable channels, into the boundless southern ocean. To describe its square dimensions to be 170,000† geographic miles, or

Neighbouring dominions of Bengal.

\* The origin of this emblematical figure, it will be remembered, was the gift of King Ammon to his daughter Analthen, afterwards feigned by the poets to be Jupiter's nurse, of a territory in Lybia, exceedingly fertile, resembling in shape a bullock's horn.

† An area equal to the square dimensions of the following states united:—The kingdoms of Great Britain, Ireland, Sardinia, and Naples; the old Roman Commonwealth, when extended over the present territories of the Pope and Grand Duke of Tuscany only; all the ancient republics of Greece; the Jewish empire in Syria, together with the whole kingdom of Egypt, as ever inhabited or capable of cultivation.

longitudinal extent of the immediate dominion of the English alone, as stretching ten and half degrees on the parallel of  $25^{\circ}$  North, from the western limits of Benares to Cossipoor, on the eastern frontiers of Sylhet, within 300 geographical miles of the province of Upmam, in China, being nearly equal to the distance of Ganjam from Calcutta; still less would the statement of an effective yearly revenue of six krores of rupees, of which four and a half, may enter the Company's treasury, serve to give a competent idea of the prodigious resources of this invaluable country; for, besides defalcations and unconstitutional alienations of territory, so highly proper at all times, but indispensably necessary henceforth to be resumed, who can estimate the value of public credit,\* now so successfully introduced, and firmly established in the East, yet exclusively enjoyed by the English? While neighbouring states are compelled to hoard up the current specie, exhaust the veins of circulation, and thereby ruin commerce, solely in the view of carrying on a desultory languid war, the length of which, together with the scope of its operations, may be calculated to a minute precision. It is only by distant analogy, then, that even a tolerable guess may be formed on this subject. Great Britain, in Europe, on the strength of public credit, hath maintained a war eventually universal, from the year 1778, until its close in 1782, against the most formidable combinations of foes that perhaps ever were united against any single state in the western hemisphere; and besides the disbursements of an unappropriated revenue of five millions, a debt, founded or unfounded, of near 80 millions sterling more has been incurred, being about eight times the amount of the whole ordinary yearly income, as it stood at the commencement of hostilities. In like manner as at Bengal, disturbed internally by civil dissensions, or the rebellion of refractory zemindars, was beset by an inimical confederacy of all the respectable native powers of Hindostan, stimulated and assisted by the French and Dutch America was lost to the British Empire in the contest of the West; but in India, with many vicissitudes of fortune, in the same period, the national power never appeared more formidable than at the completion of a general peace, effected by successful opposition against a host of enemies, without any other sacrifice or abscission than the poor detached town of Broach, and by incurring a debt far short of a single year's ordinary revenue, which may be easily liquidated in two more of tranquillity, through economical reforms, with many dormant resources, equally proper, as perhaps expedient to be brought forth, and after having supported, besides the military operations of many distant armies, in some measure the civil commercial establishments of all the presidencies united, supplied in great part the pecuniary wants of China and, as usual, made chiefly by the spirited patriotic contributions, with a view of remittance of the private fortunes of British subject; a provision for and despatched the annual investments to Europe, without which, indeed, the national resources might have failed, and the credit of the Company in England be shaken to its foundation. In a word, with such collateral aids as the Circars may thus derive on the one hand, from Bengal; on the other hand, from the Carnatic, joined to their own proper interior resources of men and money, we may venture to pronounce their perfect security of being long possessed

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\* N. B. This was written before the 1st November 1784, when the letter of the 15th June preceding, from England, respecting the last remittance loan, for the provision of investment was received, and staggered the faith of many, as to the solidity of public credit.

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as dependencies on the British Empire; on a comparative view of the power, situation, and relative circumstances of neighbouring states, naturally hostile, or capable of giving annoyance.

Summarily to estimate the political importance of the Northern Circars, we shall recapitulate the substance of what hath been diffusely scattered on this subject, under different heads, throughout the preceding sheets. A territory happily situated on the sea-coast, under a more temperate climate than common, within the tropics, 17,000\* square geographic miles in all its dominions, yielding copiously all the gifts of nature necessary to the support of two millions and a half of inoffensive native inhabitants, with a commerce of seventy-five lacks on balance, and a gross revenue of a crore and thirty lacks of rupees, collected on the most moderate scale of exaction, to defray all the necessary expenses of Government, are the circumstances which principally determine the intrinsic value of possession; dependent provinces lying between the superior establishments of Madras and Fort William, facilitating the communications between both, capable of receiving from or giving immediate support to either, particularly to the former, in the article of grain and other provisions in the north-east monsoon, excluding rival European nations in a length of Coast, 470 miles, from any intercourse with the interior states of the Deccan, and thereby preventing intrigue with insidious policy, so baneful to the general peace of mankind, from entering into the ignorant councils of the natives, extending the scope of a foreign legitimate empire, desired and venerated by the great mass of the people, and at the same time, increasing its political strength, by checking neighbouring powers, or in yielding vast resources of an army; a marine and very extensive and universally beneficial coasting trade, a valuable commerce amounting to 18 lacks in cotton cloths, for the markets of England, there serving as raw materials for an inestimable home printed manufacture, besides 12 lacks of similar goods exported to other states of Europe, paid in specie in the country, to enliven provincial circulation, producing also a clear territorial income of one crore of rupees, deduction being made of all mofussil expenses, and affording, besides a surplus of ten lacks to remain in the subordinate treasury, an annual tribute of 40 lacks to the superior protecting Government of Fort St. George, to be remitted in money or grain, after defraying the charge of a military force of 30,000 men, under every denomination; a great civil establishment which handsomely provides for at least sixty gentlemen, servants of the Company, and the yearly provision of an investment, exceeding double the worth in Europe of any other Indian commodity, originally invoiced equally;—these are the most material advantages stated to convey an idea of the relative worth of the territory under consideration, while the contingent circumstances of great internal means for offensive or defensive operations, with the near and virtual support of collateral aids from Bengal and the Carnatic, comparatively with the slender resources, inefficient, contemptible, military power of barbarous neighbouring states, evince the security of possession, and finish the abstract of our proposed political estimate.

\* Equal in extent, but short in population and revenue, of the Republics of Holland and Venice united, by one half.

On the whole, if Bengal deserves to be considered the richest jewel, in the British Crown, it may be observed of the Northern Circars, that though only forming a cluster of lesser magnitude, they give additional value, with a superior lustre, to the royal diadem; as constituting the only portion, annexed constitutionally, without the incongruity of formal participation, except the zemindary of Benares, in free, avowed, undivided sovereignty.

Conclusion.

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#### APPENDIX No. 14.

MINUTES OF Mr. C. N. WHITE (Member of the Board of Revenue at Fort St. George;) dated 14th February, and 25th March, 1793.

Extract Proceedings of the Board of Revenue at Fort St. George, 14th February 1793.

Read the following Minute, delivered in by Mr. White.

It would appear that early in February 1791, the Chief and Council put the Billumcondah and Innaccondah districts under charge of Vassareddy, without consulting the Board of Revenue; which measure was disapproved by them. In consequence of a letter from the Chief and Council, dated 30th April, the Board consented afterwards to his being continued in charge, on his engaging to protect the districts, and to pay their stipulated quota of the jumma agreed on for the whole Guntoor Circar. In the month of June, the Chief and Council estimated the receipts of revenue for the Fusly year, from pagodas 24,000 to pagodas 28,000, and as this fell so short of the proportion (M. Pagodas 57,000) of the general assessment proposed for that Circar, they remarked upon its inadequacy, and recommended that the rent of the two districts should be offered to Vassareddy for a term of years. This proposition, as well as the former measure, was reluctantly acquiesced in. However, the Chief and Council were desired, if they could devise no other means of securing the tranquillity of the country, and an adequate revenue, to settle for a rent; but not to extend the term beyond the period of the existing leases for the other districts, which was about three years. In August, the Chief and Council represented that Vassareddy declined undertaking the rent, for so short a period—that he alleged, the impoverished state of the districts must render it impossible for him to restore them within the period of the other settlements in the Guntoor Circar, so as to enable him to pay their stated proportion of jumma (M. Pagodas 57,000,) and that he could not engage, for a shorter time than seven years. The Board of Revenue stated their remarks on the occasion, and Government acquiesced in the proposition so decidedly recommended by the gentlemen at Masulipatam: but as the term of rent was longer than they wished, the Chief and Council were desired, previous to entering into any engagement, to make a further trial to prevail with Vassareddy to agree for a shorter period, by reducing the demand of rent. In consequence of the recommendation of the Chief and Council, it was at the same time resolved, with the view of relieving the inhabitants, to grant a remission of all balances standing against them for the two preceding years, amounting nearly to M. Pagodas 30,000.

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Various pleas of absence and sickness of the zemindar and his vakeels, have since been represented as the causes which delayed the final adjustment of this transaction; and it at length appears, that Vassareddy is totally averse in coming to any agreement of renting those districts on any terms. In the mean time, however, he could undertake the charge and detail of the collections; and it is evident that the mode now proposed for the future management, must effectually continue his interference and influence without any degree of responsibility. I conceive his motives must be sufficiently obvious; besides present advantage, he may wish to obtain control over those districts, and ultimately to get them annexed to the Chintapilly zemindary.

It cannot be supposed that Vassareddy was unacquainted with the actual situation and value of the two districts, which are contiguous to his own zemindary, when he made his proposal for renting them: but as no cabooleat has been taken from him, it rests with the Honourable the Governor in Council to determine on his conduct.

The actual collections for the year, are mentioned by the Chief and Council, to be M. Pagodas 11,603-9-45. But this sum does not appear to correspond with the abstract transmitted by them, which states the collections at - - - - - 16,331-35-35

And if the amount charges, Sibbendy claimed by Vassareddy be deducted, amounting to - - - - - 9,079-35-35

The actual net collections can be only - - - - - 7,252 — —

And if from this sum be deducted, the monthly subsistence of pagodas 100 to each zemindar, as proposed by the Chief and Council, and which certainly would be the smallest allowance hitherto given to persons in their situation, the net receipts for both districts, will only be pagodas 4,852; though it is said Vassareddy effectually preserved the peace of the country. But the Chief and Council hold out hopes, that with proper management it may be increased in seven years, to pagodas 80,000 per annum. Before Vassareddy's charges of collection are admitted, it will be proper for the Board to see his account particulars with other vouchers, which ought to be transmitted with the same regularity as the Collectors forward such papers.

The Chief and Council mentioned the proposal of the Gundarows:—They paid in Fusly 1200, pagodas 33,998-18; and offered to pay into the treasury, for the year Fusly 1201, M. Pagodas 25,000; and that the balance of the seven years stated revenue should be divided upon the ensuing years. Vassareddy offered to become security for the payment, on condition that he retained his influence in the country.

The appointment of an aumeen to act in conjunction with Vassareddy's manager, is, I believe, a new mode of administration for the Company's revenue. It appears to me more remarkable, that the Chief and Council should seriously tell this Board that the despondeahs of the country will be a check upon those managers, when strengthened also by the influence of Vassareddy.—I believe there are few people who have had the least opportunity of observing the conduct of the native revenue officers in the Circars, would be satisfied that such a mode of checking them, was likely to be efficient. The Chief and Council have not been in the habit of mentioning the names or of giving any account of the qualifications of the persons employed on such occasions; but for my own part, whenever I hear that a set of men called aumeens, are despatched from the pettah of Masulipatam, into the distant dis-

tricts, without any vigilant inspection over them, I expect to find that the inhabitants will be plundered and the collections embezzled.

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The Chief and Council say, however, that if this Board think proper to require any other mode of management to be instituted, it will be readily attended to by them; so that after a year has elapsed, and their own recommendations consented to, in all their variations, another mode, widely different from any former proposition, is adopted "as a necessary expedient;" and it is left to this Board, at this advanced season of the year, to acquiesce, or to direct some other arrangement.

As the zemindars of the two districts were set aside, in consequence of the representations of the Chief and Council, I know of no other mode but that of placing them under a Collector, or farming them out to the head inhabitants, or to renters of good character, and who would be likely to preserve their tranquillity. In such case, a small party of Sepoys might be kept there for a time, to assist for that purpose. But should either of these modes be attempted at present, the Board may expect to hear of damages to the growing crops—that the peace of the country is likely to be disturbed, and other inconveniences;—and from what appears on record, and the former representations of the present Chief and Council, respecting the refractory and turbulent conduct of Vassareddy, I think it more than probably that he will be the principal, in exciting disturbances in the country. It will not be the first time that the Board of Revenue have felt themselves in a similar predicament, and have in a manner been forced to yield to measures, which appeared very objectionable, in order to avoid disturbances, loss of revenue, and charges stated or apprehended by the Chiefs and Councils.

The Chief and Council at Masulipatam having expressed their apprehensions that no part of the heavy balances outstanding for the two preceding years could be realized, they were directed, in October last, to ascertain and report what indulgences were shown by the different zemindars, and what proportion of their demands had been remitted to the inhabitants during the famine. This information appeared necessary, before the Board submitted any opinion or recommendation to Government, for granting remissions; and it became the more requisite, as they understood that the greater part of the zemindars had paid no attention to the distresses of the poorer classes of people; but on the contrary, had secreted and disposed of their grain and other necessities of life, at the most exorbitant prices.

It would appear from their letter of the 26th ultimo, that the Chief and Council have lost sight of this object of the Board's instructions, under date 31st October, and repeated on the 12th ultimo; and I conceive that the circular letter written upon the receipt of the Board's orders to the different zemindars, requiring information from them as to the means they possessed for making good their balances, must be found not only ineffectual, but likely to occasion obstacles.

The Chief and Council however observe, that holding out hopes of remissions, might be productive of inconvenience: but did this Board desire them to hold out any hopes of the kind, or give them any order on the subject, until they had repeatedly declared their apprehensions of being unable to realize any part of the balances for the preceding years? Can it be conceived for a moment, that the vakeels and news-

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writers employed by the zemindars at Masulipatam, who are so watchful of the most minute circumstances, were ignorant on this point?

The Chief and Council seem to have confined their enquiry to the loss of inhabitants and state of the present crops; and without doubt, it will appear that the country has suffered in a dreadful degree, though perhaps not actually to the extent of the account collected by them, for the zemindars will certainly be inclined to exaggerate, in a foundation for claims to remissions. Instead of expecting any satisfactory information with respect to the conduct of the zemindars during the late calamity, and the means taken by them for the preservation of the inhabitants, it is pretty evident that the Board may expect to find such an enquiry will, in the usual phrase, be represented as ill-timed interference, and likely to produce confusion and difficulties. If there had been an effectual interposition twelve or eighteen months ago, by obliging the zemindars and others to bring their secreted grain to market, and to dispose of the same at a moderate price, and actually to have remitted such a proportion of the revenue to the ryots, as will now be claimed on account of deficiencies, it might possibly have saved the lives of many thousands of inhabitants in the different districts, without loss to the company. I am sure that neither the present Government nor this Board would authorize any vexatious scrutiny or useless research; but there is a necessary enquiry and information, and without which, it is impossible to proceed with propriety to any decision.

I am, however, convinced, if the Masulipatam zemindars had been under the superintendence of three or four separate Collectors, that they might, by a residence and local knowledge, with proper enquiries in the respective districts, have furnished the required information without the least difficulty, and averted many of the late calamities. But in proof of the defects of the present system of administration in the Circars, and that innumerable mischiefs have been experienced under it, I would wish to appeal to the records, which must likewise show, that after twenty-five years' possession, undisturbed by any foreign enemy, the Company's authority is completely established—that no regulation has been introduced for the security of the inhabitants against oppression, and not a single improvement proposed worthy of any notice.

It has been a mass of contradictions and dissensions, garbled and disingenuous representations, or accounts of failures, disturbances, depredations, increased charges, frauds, balances, remissions, &c.; and until the reports of the Committee of Circuit were received in 1786 and 1787, there was little or no information on record with respect to the population, revenue, manufacture, or produce of those countries. Should it appear that I am mistaken in such opinions, I hope the Board will explain and set me right. I have no hesitation, however, in offering it as my opinion, that the revenue will be better conducted, and that the inhabitants will receive more protection, under Collectors residing in the different districts, than under the present system of a Chief and Council stationed at Masulipatam.

The procrastination and various impediments which arise to the despatch of business at present, are obvious; and the frequent attendance of so many zemindars or their vakeels at the Chiefship, have occasioned the greatest inconvenience. From what may be learned on an examination of the records, and from every source of the most respectable private information, I apprehend there is not in any country,

a greater sink of intrigue and corruption, than the pettahor black town of that settlement. There, it would appear, the darkest schemes of cabal and counteraction have been contrived by dubashes and other natives, or the most daring projects formed for procuring undue advantages, by every means of oppression and plunder. The usual mode of transacting business by means of the Chief's dubash as interpreter, and making him the sole channel of all negotiation with the zemindars and other natives, must have been favourable to such schemes, and could not fail of producing the worst of consequences. But as the influence and misconduct of such men, must be within the knowledge of every person who has paid the least attention to the affairs of this Coast, I shall say no more on that subject.

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The Chiefs and Councils do not transmit their accounts and vouchers in a distinct and regular manner, or enter into a simple and clear detail of the collections, or give that satisfactory elucidation, which must have been intended and expected from the institution of Collectors. The latter, by residing in the districts, have it also in their power to watch the conduct of the zemindars, and to check any improper designs which the Chiefs and Councils cannot so well attempt, from being ignorant of what is actually passing in the different zemindars. In short, the forming of the districts into divisions, the establishing one uniform plan, by appointing Collectors, and separating the duties of revenue and commerce, are measures which appear to me to be essential to the Company's interests, and to the prosperity of the country. The regulations adopted in the year 1791, for the Revenue Department, and for the conduct of Collectors, were framed, with very little alteration, from those established in Bengal. But the present mode of transacting business by the agency of Chiefs and Councils, appears to me in some degree incompatible with the revenue regulations; and I imagine the late Board of Revenue must at the time, have had in view the introduction of one uniform system of collection, corresponding with that of Bengal, which after long experience has been found to answer.

Let any one contrast for a moment, the situation of the Bengal provinces with the Northern Circars: in the former, there will be observed a well regulated and efficient system of revenue; but in the other, an unconnected jumble, without authority, subordination, arrangement or regulation. Although vested with such a charge and detail of revenue management, I do not recollect to have heard that any gentlemen in the provincial Councils had ever acquired a proficiency in any of the country languages, or proposed any plan of general utility since the acquisition of the Circars. Can there be wanting any further proof of the supineness and total want of exertion and emulation in the public service, under the present system of Chiefships? I will here add, that the regulations lately framed by this Board for the administration of civil justice, and which I make no doubt Government will approve, are also framed from the Bengal Code. In my opinion, those regulations are equally well adapted for the Circars, without requiring farther modification as to any local usages; but here again the present system may tend to obstruct an useful institution, though the necessity of establishing Courts of Justice for the security of property, and protection of the inhabitants, must be obvious.

Upon the establishment of Collectorships, it will be of the utmost importance to select persons of moderation, industry, good capacity, and of honourable character. When servants of the Company holding

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such situations, aim at the rapid acquisition of a large fortune, many inconveniences must ensue; for whatever may be the vigilance of the Board of Revenue, the success of the collections must in a great measure depend, on those employed in the immediate management of the district. As the selection must be made by the Honourable the Governor in Council, it might not be proper for me to say more; but I am sure the present Government will not be displeased at any remark from a member of this Board, on a point so connected with the revenue, and the various duties committed to their charge. It is unpleasant in some respect to make distinctions; and yet it is the duty of this Board to discriminate merit and exertions in the public service, on the part of those acting under them. I will only add, if the Circars were placed under seven or eight Collectors, who would conduct themselves as Captain Read has done for the last year in the Baramahl districts, I am convinced that the most important benefits would soon be experienced.

There are other measures which must appear absolutely requisite for the benefit of the country, and should be carried into effect at a proper time. The mode of settling with the zemindars from year to year, or a short and precarious lease, and assessing them in proportion to the value of their districts, without regard to those who may have increased their resources by good management could not fail to check every attempt of improvement, and to render them equally rapacious and unfeeling as common renters. In this state of perplexity, and often harrassed by demands for public or private payments, they have been left without any control as to interior management, and might commit the greatest abuses and enormities with impunity.

Without the zemindars are assured that they shall not be liable, by additional demands, to be wholly deprived of the benefit of their exertions, and without adopting some more permanent plan of settlement (which would put a stop to the plea of private exactions) it is in vain to expect a proper conduct in the zemindars, and that they will not oppress the inhabitants. An arrangement of this nature, or giving the principal inhabitants and interest or property in the lands, would soon be attended with beneficial consequences to the country. The latter measure, would certainly be most effectual to its prosperity; but it cannot perhaps be effected without changing materially the present situation of the zemindars.

If the real value of different zemindars is supposed not to be sufficiently ascertained by the reports of the Committee of Circuit, the appointment of the Collectors must, I think, tend to complete that object, and to enable Government to fix a plan of permanency whenever the affairs of the Circars approach to such a state as will admit of a permanent arrangement: the principle of the last settlement in Bengal for ten years is worthy of being taken as a model; but with the institution of Courts of Justice, and the appointment of Collectors, as a previous step, I apprehend that it may be found impracticable to adopt many of the regulations of that settlement, though applicable in other respects to the circumstances of the Circars, and highly expedient for the benefit of the country. The Collectors, within a proper time after their appointment, should make a full report of the state of the districts under their respective charge, with every information to assist the Board in preparing and arranging a plan for the future settlement. On so important an occasion, and when their own credit must be so deeply concerned, the Collectors will naturally feel an emulation, and be anxious

to acquit themselves in a satisfactory manner, by furnishing complete materials for that purpose.

Then it is to be hoped that the present abuses will soon be rectified, with respect to the low and fluctuating exchange of the copper currency, which are so grievously felt by the poorer classes of people in the Circars;—that some effectual methods will be adopted for supplying the districts with water, by means of tanks and canals, which from the advantages of situation, and the many springs issuing from the adjacent hills, besides the two great rivers, can be accomplished with less difficulty than in most other countries;—that large tracts of lands capable of the highest improvement, but at present waste and neglected, will be brought into a state of cultivation;—that manufactures will be promoted, as well as the culture of the sugar-cane, the mulberry, indigo, cotton and other valuable articles, which hitherto have been totally overlooked or discouraged by Chiefs and Councils.

The necessity of a reform, with respect to internal taxes, is evident. Mr. Petrie and Mr. Oram delivered in Minutes on the subject in the months of November and December 1791, and both have shown in strong colours, that great abuses are at present practised, but the arrangement proposed by the former gentleman appears to have been intended, rather as a temporary expedient than an effectual remedy. The plan of commutation recommended by the latter, might not be found to answer. In consequence of an application to the Supreme Government, the Bengal regulations for inland duties are now in possession of this Board; and as this subject has been so fully investigated there, it may be the safest and best mode to adopt them, as a guide in regulating or abolishing oppressive imposts in the Circars.

At a proper time, similar regulations should be established to those adopted in Bengal, for the management of lands, whose proprietors are excluded on the grounds of sex, minority, incapacity, contumacy, or lunacy, as well as for the care of the persons, maintenance, or education of such disqualified land-holders. It must also appear necessary to adopt the Regulations passed in July 1792, by the Right Honourable the Governor-General in Council, defining the nature and extent of the coercion, which land-holders and farmers may exercise to enforce payment of their just arrears, and at the same time for protecting under-tenants and ryots from oppressive and unjust demands of the land-holders. There are other useful revenue regulations observed in Bengal, which may be introduced at proper times, and when Government can fully rely on the zeal of those employed for carrying them into execution.

Every attempt almost for introducing any remedy with respect to oppressive taxes, or the interior administration of the revenue, has been opposed by the Chiefships; but upon no better ground than that I can discover than that of affecting the present receipts of Government. The more wise and equitable considerations of increasing the population and securing the permanent prosperity of the country, by rendering the condition of the people more comfortable, by encouraging industry and commerce, by discontinuing unjust demands, and adopting useful regulations, appear to have had but little weight.

The progress made in Bengal in every branch of the revenue, and knowledge of the usages and Government of the country, is without comparison, far beyond any attainments of the servants on the Coast; and the expediency of establishing an uniform system, as far as local

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circumstances will admit, in all the Company's possessions, must be evident: but there is more powerful argument;—why should not the inhabitants on this Coast, enjoy equal indulgences with those in Bengal? and indeed, exposed as they are at present, to the uncontrolled power of the zemindars, and having suffered so much from the late famine, they have stronger claims to lenity. Should it appear that within the two last years, a third, and in many places, half of the inhabitants have perished in the zemindaries, as private reports mention, some diminution of the present assessments, at least for a few years, must be allowed, or the country will become more depopulated. Upon receipt of the public accounts from Masulipatam, the amount of remissions should be determined, as well as the abatement of the future revenue, proportioned to the effects of the famine, for the relief of the remaining inhabitants. This may appear a proper time for the regulating or abolition of the inland taxes in the zemindaries.

Corcondah is situated about six coss to the northward of Rajahmundry, and as it is represented that no person has a just claim of succession to this zemindary, which contains, by the accounts of the Committee of Circuit, 55 villages. I am decidedly of opinion, that it ought to be declared Havelly, and that the giving a preference, by appointing any one of the claimants, would probably tend to produce disputes and future embarrassment. I agree with the Chief and Council, that in choosing districts for Havelly, those in the plain country near the sea coast should be preferred; but it appears to me that the disturbances in the zemindaries situated near the frontiers, have frequently been occasioned by the misconduct of the zemindars, in refusing the just demands of Government, and then taking refuge in the hills until they obtain their own terms, and at other times by affording shelter and assistance to the refractory dependants of the Company. The usual pleas of the subordinates, for not taking vigorous and efficient measures, on account of the war with Hyder, Tippoo, or others, or in the present situation of affairs, cannot now be urged, and such arguments, would be more humiliating than ever for foregoing the rights of Government, or the security of the inhabitants. The resistance however of the zemindars is not always occasioned by endeavouring to the public claims; for example, is it not evident that the demands of individuals and their private loans, were the principal causes of the disorders and loss of revenue experienced in the Noozeed zemindary?

Mylaveram is represented by the Committee of Circuit, to be about seven coss from Condapilly, and they mention that this district, consisting of 53 villages, had suffered much from the disputes between the two zemindars. Mr. Oram stated it, on a late occasion, "to be in reality a part of the Condapilly Havelly, and that as the villages of both interfere, they might with great propriety be added to the Havelly of that section."

apprehending for the rent, or with the inhabitants in all lands near regulations would certainly be good policy to require a more moderate the circumstances allow every indulgence with respect to vexatious of the country. The presence of Sepoys being stationed in such situations, appointment, should maintain tranquillity, and be the means of security under their respective neighbourhood, which have often suffered from Board in preparing and:

so important an occasion subject of Havellies, it might be proper to mention, the Collected a scheme has been on foot for some time among

several natives, to get a zemindar appointed to the Mugletore district, though it had been long resolved and finally determined in 1791 to make it Havelly, as no one had a right of succession on the death of Trippetty Rauze. The person employed for this purpose at Madras, is named Cousinadoo Venkiah : but finding, I have reason to believe, that he is not likely to get the business brought forward at the presidency, it is reported that he has advised his party to redouble their efforts among the natives at the northward. As such views must produce intrigue, besides inconvenience to Mr. Gambier, in the management and collections of the districts, I think Venkiah should be ordered to return to the northward, or to desist from his present pursuit, in case the Board have reason to believe that it is not an unfounded report.

I am also of opinion, that it might prevent many such designs and intrigues, if the Serishtadar or Interpreter of this department, were directed to lay before the Board once or twice every month, the names of all vakeels, agents, or others employed publicly or privately by the zemindars, renters, or others concerned in the revenue, or on the part of any persons who have any claim to lands, which will better enable this Board to carry the orders of Government into effect respecting vakeels, &c.

I will take leave to add, that the foregoing opinions are not hastily adopted, but the result of some examination of the records, corroborated by an evident combination of circumstances and by the sentiments of men of character and observation, who had been on the spot. It is a subject that embraces the happiness and prosperity of a whole country, and cannot be considered with indifference by any person. Should it appear therefore that I might in any instance have used a more qualifying expression, I hope it will but be the objection at present moment. I may be deceived, but under a full conviction at present that such evils have existed, it might be blameable in me to express myself in a less undisguised and ingenuous language. I can safely say that to the best of my judgment I have used no exaggeration, that no private motive can weigh with me, and that I never have had the least personal difference with any one hitherto employed, or likely to be employed, in the provincial Councils.

(Signed) CHARLES N. WHITE.

February 14, 1793.

Extract Proceedings of the Board of Revenue at Fort St. George, the 25th March 1793.

Mr. White delivers in the following Minute :  
In a Minute delivered at our meeting of the 14th ultimo, I stated my opinion of the defects in the present system of administration of the Company's revenue on this Coast. It has afforded me the greatest satisfaction to find that Government have concurred in the proposed alteration, and intend to recommend it to the honourable Court of Directors. With this pleasing prospect before them, and the previous institution of Courts of Justice, this Board may begin to hope that a plan is soon to be established which will produce regularity, subordination, and a due realization of the revenue, with full protection to the inhabitants, who at present have not the smallest security, either of property or person, against the rapacity or violence of the zemindars or principal tenants.

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Without the institution of Courts of Justice, and under the present system, it is in vain to stipulate any conditions in favour of the inhabitants in the mucholkas of the zemindars, because any complaint against the latter, would not only prove ineffectual, but must expose the poor ryots to their resentment and greater acts of oppression. Indeed, however disposed the Chief or Collector may be to do justice, and however fair the decision, yet where there are no legal established rules of process, it will be unsatisfactory and disregarded. Hitherto in the Circars, the settling of causes, for it cannot be called an administration of justice, has been left with the zemindars, renters, or the native revenue servants, according to their influence. Sometimes it appears by the records, the native commandants of the Sepoy battalions have assumed the right of deciding disputes and causes, in the districts, which proved a profitable concern to them. Those who could not pay, but who in general were the injured parties, had a very small chance of success.

As the time did not admit, when I delivered the afore-mentioned Minute, of my being so explicit on several points as their nature and importance required, I take this occasion to offer some observations more in detail, and of submitting a few propositions for remedying particular inconveniences.

My opinion was stated before, respecting the necessity of a permanent assessment with the zemindars, and that it is equally expedient to settle, on a similar principle, with the head inhabitants of the Government lands, as the system of employed intermediate renters, however modified and regulated, must ultimately prove ruinous. It may then be expected that the zemindars and others will again think of protecting and preserving the industrious cultivator, instead of reducing him to a scanty and miserable subsistence, and at other times harrassing him even to famine and death, which has lately been experienced to a dreadful extent in the Circars; but I am aware that obstacles occur in respect to the Company's possessions on this Coast, which are not felt in Bengal, arising as well from the want of due obedience on the part of the principal land-holders, as from doubts of having accurate materials of the real value of their districts. The devastations occasioned by the former war, and the effects of the late famine in the Circars, must increase the difficulty for the present.

In the meantime, it is proper to keep this desirable object in view, and that the present measures should tend to a permanent establishment of land-rent, as soon as affairs will admit. The next settlements might be formed for a period of five or seven years, within which time, every necessary information ought to be obtained relative to the value and state of the country. Much counteraction in this respect, and in establishing the Company's authority, may however, be expected, while the zemindars are allowed to retain such a number of armed people, and to hold such ideas of their own independence. It has often encouraged them to withhold the public demands, to resist the Company's troops, and to commit depredations in the adjoining districts. The records must show, that few instances of such misconduct have been attended with any serious punishment, particularly when the zemindars had the means or would agree to discharge their payments; and as to any enormities committed within their respective limits, they have not been considered a matter of enquiry at the subordinates, or, if known, were apparently disregarded. Indeed, the Chiefships have constantly represented, that inconvenience would result from any interference with the in-

ternal control of the zemindars, which could not fail to impress them with ideas of their own independence, and to encourage them often to acts of resistance.

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The want of a sufficient force in the Circars, and the danger to be apprehended to the health of the troops in pursuing refractory dependants among the hills, are in general the reasons assigned for not acting with vigour and effect on occasions of disobedience. It has been usual to allow the zemindars, and particularly those in hilly and frontier situations, to entertain a considerable number of armed men for the protection of the districts against incursions, but hitherto the inconvenience of this measure has been frequently experienced, without any adequate advantages; for instead of assisting the intentions of Government, they have constantly given great cause of displeasure, by affording shelter to delinquents, by committing oppressions in their own districts, and irregularities in the adjacent countries. It will perhaps appear highly proper to restrict the zemindars to the internal duties of their lands, and not to trust them, in any instance, with a large body of military for the purpose of defence, but who in fact are oftener employed in resisting the orders of Government. In Bengal, the zemindars are not allowed even to keep up any Police establishment for the preservation of peace within their own limits; but this duty is now confided to officers of Government, appointed to that trust under proper regulations.

I have heard that in Bengal there are small cantonments in particular frontier zemindariæ; and I make no doubt a very small force stationed in such situations in the Circars would effectually secure their tranquillity, and obviate many inconveniences. The most healthy spots might be chosen, and encouragement given for clearing away the jungle in the neighbouring lands, by allowing the whole produce for three or five years, and afterwards to pay a moderate and increasing rent. To guard against the fatal effects of the climate, to which the regular troops must be exposed near the hills, it will be highly expedient, on every consideration of policy and humanity, to employ the people of the country, as was suggested by the Committee of Circuit, and lately by the Resident at Ganjam, under date 7th October last.

A sufficient number of the military peons employed by the zemindars, might perhaps be easily retained for the purpose; and certainly no persons would be fitter for that service, than those who have already been employed in situations near the hills. If ever such an arrangement takes place, a party should be stationed in the Nundaporam zemindary, who, by commanding the passes of that country, will be enabled to prevent the incursion of any enemy, and, at the same time, to contribute materially to the interior tranquillity of the Company's districts.

A corps of this description was raised by a well-known Collector of the Bauglepore district in Bengal, who induced the savage inhabitants to quit the adjacent mountains and woods, to enter into the service of the Company. They soon became a protection to that country, which they had so often desolated by acts of plunder and bloodshed; and the traveller, the merchant, and peaceful cultivator and manufacturer were no longer under apprehension of safety. Trade revived; agriculture and manufactures improved and extended, and the population rapidly increased.

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The expense of a similar corps in each of the four Circars under Masulipatam, and two corps for the Cicacole Circar, would be no object to be put in competition with the advantages which would result from the establishment of order and regularity throughout the country. No further time should be lost in establishing an efficient control, and in adopting preparatory measures for the institutions of Courts of Justice, and other necessary regulations. But without the aid of some corps, on the footing before mentioned, the usual force stationed in the Circars may be found insufficient to overawe the zemindars, and to preserve a proper submission to Government, particularly upon the introduction of any plan, which must affect their independent authority, by a reduction of their armed people, and by restricting them from undue demands and giving relief to the inhabitants.

Additional military establishments, and the employing them in the districts, should be avoided as far as possible; but until the orders of Government are respected and obeyed by the zemindaries, such inconvenience must be submitted to, as they are trifling in comparison to the solid and permanent benefits which result to the prosperity of the country, from establishing justice, order, and a due subordination. At present, the irregular military in the service of the zemindars are very numerous, attended with an enormous expense, and extremely burthensome to the inhabitants. The necessity of taking some decided steps for establishing the Company's authority, and reducing the zemindars to a proper state of subjection, must be obvious. If the measure be attempted, it should be carried through with vigour; for, if done by halves, the zemindars will have recourse to their old habits of intrigue to raise disturbances, and counteract the intentions of Government. The apprehension of a temporary deficiency of revenue ought not to impede the object for a moment, and it will soon be seen that they will relinquish their practices of throwing the country into confusion, and leave the Collectors in quiet possession of the districts. While the zemindars are suffered to retain their present force and influence, incompatible with, and derogatory to, every principle of good government, no collector will be able to afford protection to the inhabitants, to obtain the necessary information of the revenue, or to realize it, without perpetual difficulty and embarrassment. If the zemindars in Bengal some years ago were in a state of depression, I am sure every person must allow that their situation on this Coast, has been on the other extreme. The medium is what, in my opinion, they are justly entitled to, and what is necessary for, the good order and prosperity of the country; and on this principle, they ought not to keep up large bodies of armed men at an enormous expense, in order to maintain an improper influence and consequence, and often from more dangerous motives.

It will be an essential object in conciliating the zemindars to the proposed reform, to convince them that it is intended, as well for the security of their rights and to guard them against undue exactions, as to protect the inferior classes of inhabitants;—in short, that Government have no other end in view than the general welfare and prosperity of the country, by affording mutual justice, and supporting the proper degree of rank and situation of all description of persons residing within their limits. Nothing, however, will contribute to relieve their minds so much, as the conviction that Government intend to form a permanent settlement with them; and without this belief, and that they are to

enjoy the fruits of their labours, they will never heartily attend to the population and improvement of their districts.

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I have already stated my opinion on this point, and that the principles of the present Bengal settlement, with the subsidiary regulations, are so excellent, that it may be safely taken as a model on this Coast. Particular modifications, which local differences may require to be adopted, must hereafter be pointed out by the Collectors, when they become well acquainted with the customs existing in different parts of the country. Upon one point, however, I must presume to express a doubt how far it might not be advisable, as a security to the great body of the people, and particularly as the land-holders on this Coast are not reduced to the same submission, to require their giving fixed leases to the ryots, renewable on descending in perpetuity, specifying the proportion of revenue or shares of the crops which the cultivators of every denomination are to receive, free of all superadded demands or claims whatever, which should be duly registered. At present it is well known that the ryots are exposed to great distress, by the frequent practice of exorbitant demands, additional assessments, or by taking their shares of grain at a low rate and afterwards imposing it on them, at a high valuation.

The reports of the Committee of Circuit have been taken as the guide in the late settlements with the zemindars; but considering the method observed by them of obtaining information from the accounts delivered by the village Carnums, without, in general, a personal investigation of the different pergunnahs; that no one of the members, or their assistants, had a knowledge of any of the country languages, but was under the necessity of trusting entirely to native interpreters, to prevent and discover impositions; considering the influence which the zemindars had over every description of the revenue officers and inhabitants; that they even refused, in many instances, to furnish any accounts; and that all were interested in concealing the truth, and underrating their lands; considering the counteractions used by those people, the habits of rapacity and deception of the public officers, and their probable fabrication of accounts, on many occasions; considering the limited powers of the Committee,—that they received but little countenance and support, and met with constant opposition from the Chiefships;—I am really of opinion, that their calculations in general must fall short of the actual value of the districts, which indeed the Committee acknowledged in respect to Nundegamah, held by Vassareddy and other zemindaries. There were, however, men of integrity on the Committee, and I have no doubt of the authenticity of their information on many other points, particularly with respect to the produce and manufactures, the imports and exports, the oppression and abuses of the land-holders and public officers, the poverty and degraded situation of the inhabitants, the heavy and vexatious inland duties, &c.

However, for want of more accurate documents, which might and ought to have been furnished by the Chiefships, the last assessments, particularly in the three Circars of Rajahmundry, Ellore, and Condapillee, under Masulipatam, were formed upon the principle of requiring two-thirds of the gross revenue, as estimated by the Committee of Circuit; and allowing the remaining third to the zemindar, for charges of collection and his own expenses. The same rule has since been adopted with regard to the Guntoor Circar, and it is per-

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haps a more moderate assessment in general, than the jumma fixed in Bengal.

But in the Cicacole Circar, this regulation or proportion of the revenue has not been observed. Vizieram Rauze, the most considerable zemindar on the Coast, is scarcely assessed more than one-third; and until a few years ago, he did not pay to Government the proportion of one-fifth of the gross collections of the countries under him, though there is the most indubitable evidence that, by means of intrigue and oppression, and often without any public sanction, the districts of several zemindars of much more ancient families have been annexed to his authority, besides a considerable part of the Havelly or Government lands. The conduct of Vizieram Rauze, for some years past, gives him no claim to indulgence; and should Government be compelled, by continued acts of disobedience and mismanagement, to divest him of his authority, they will have an opportunity of doing justice to several ancient families, and of obtaining a considerable increase of revenue. From the circumstances stated by the Committee of Circuit, it would appear that, on an average, the other two zemindaries (Kimediy and Teckaly), in the Cossimcotah division of the Cicacole Circar, are assessed about one-third of the gross collections. These two zemindars, and perhaps a few others in this Circar, are, I believe, the only persons subject to the Company's Government who have descended from the ancient rajah families. It would appear that most of the ancestors of the other zemindars, have acquired possession within the present century.

In the Itchapoor division under Ganjam, the Committee of Circuit often proceeded upon conjecture or private information, as several zemindars refused or declined to furnish any accounts for their inspection. It may be supposed that the zemindars in general, or upon an average, pay to Government about the same proportion, that is, one-third of the gross revenue. But the zemindaries are of small extent, and many, very difficult of access, from their hilly and frontier situations. The whole stipulated annual jumma, with about twenty zemindars in this district, amounts only to about        lacks of rupees; but though there may be motives of policy in assessing many of them at a moderate rate, I imagine the same reasons cannot be urged for fixing the jumma of Vizieram Rauze, in a proportion so unequal to what is settled with the zemindars in the other four Circars.

I am decidedly of opinion that Vizieram Rauze ought, upon every principle of reason, and justice, to pay to Government as large a portion of his revenue, as any zemindar subject to the Company's authority on this Coast; and upon this footing, he will still have a very considerable residue for his own expenses, without great misapplication and profusion. The reduction of his numerous armed peons, and the separation of the small zemindaries now dependent on his authority, would effectually check his overgrown power, and prove essential to the proper regulation of the country. It must appear extraordinary, and is a strong proof against the present system, that so inadequate a revenue has not been realized, without balances arising, and frequently employing an armed force for the purpose; and, what is more to be lamented, the inhabitants were suffering the most cruel oppressions under Sitteram Rauze's management. In short, it must appear that this province, in common with the other Northern Circars, has suffered a material decline in trade, manufactures, and population; though, if a proper management had been observed within the last 25 years, the country must

have afforded nearly double the revenue actually realized, without the least oppression. But with the exception of the late Codant Row of Talapillee, and Mahapetty Row of Pettapore, I have not heard of any zemindars who pay a proper attention to the cultivation and improvement of their districts. They trust to managers, from whom as little good can be expected as from a Madras dubash, if allowed by any Collector to interfere with the revenue. The usual mode of proceeding has been, for the zemindars or their vakeels to attend at the chiefship to negotiate the future settlement; and conditions being agreed upon, the whole junto of zemindars, renters, dubashes, interpreters, cutcherry servants, and inferior oppressors, form a league, without fear or remorse, against the devoted inhabitants. It does not appear that the provincial Councils have attempted any interference, and consequently they could have very little experience of the interior management and detail of the collections in the zemindaries, which, added to their distant and stationary situation, must in a manner disqualified them, from judging with accuracy and precision of the real condition of the districts, or from what particular sources the revenues have arisen.

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The principle of equal assessment should on every account be observed, as far as circumstances will admit; and upon adopting any future settlement, especially upon a plan of permanency, it must become a serious question, how far the reports of the Committee of Circuit should be relied on or taken as a guide, in respect to the valuation of the lands. In the present state of the country and diminished population, and from other local causes, it is impossible to prepare any standard, as a future assessment, or at least as a permanent jumma; but in those districts where the famine has raged in a greater degree, it may be necessary to allow a temporary abatement, and not to increase the present stipulated revenue for the next five or seven years, upon the expiration of existing leases. The Cicacole Circar has suffered less from the drought; and an increase of revenue may and ought to be expected within that time, nearer to the proportion fixed with the zemindars in the other four Circars. The deficiency of population, under a proper mode of management, might soon be replaced, as many inhabitants would be induced to leave the neighbouring districts subject to the Nizam and other unsettled Governments, if they were once encouraged by protection; and granting such privileges, as have been allowed in many parts of the country to new settlers. In case of any remission for the past future abatement being allowed of the present revenue, it will be necessary to act with caution and a due consideration to the particular state of the districts. During the most unfavourable seasons, the country gives crops of dry grain, and if the tanks were in good condition, the inhabitants, ought not, with proper care, to be exposed to any severe calamities from the drought of one year; and as the cultivators get an advanced rate for their grain, they are enabled to pay their kists to the zemindar. The burden in this case, falls upon the manufacturers and other classes, who for one year are better able to support it; but this calculation supposes that the ryots and cultivators received their proper share, and are allowed to dispose of it, without restrictions.

A temporary drought or failure of a third or even half of the usual harvest for a year, ought not to be productive, as at present, of a famine, and claim to remissions. Such a scarcity, is generally a source of profit to the zemindars and others, by the increased price of

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grain; and they are better enabled to pay the revenue, than in ordinary years. It is therefore extremely difficult, and indeed impossible, without the minutest knowledge and inspection, to ascertain the amount of remissions which should be allowed from the want of rain, and in what proportion, to the different zemindars. I would ask, how a Chief and Council stationed at Masulipatam, without a competent knowledge of what is passing in the many zemindaries under them, can regulate the proportion, or take effectual measures for securing to the ryots the benefit of such indulgences? even under a vigilant Collector residing on the spot, and distributing the proportion with his own hands to each village, there would be some abuses practised. The extent, however, of the late famine was such, and its effects so dreadful to the population of some parts of the country, during three successive seasons, that it may become highly expedient to adopt some mode of relief for the inhabitants, and that they should benefit, by any abatement allowed. It would be a great delusion to suppose that the zemindars in general will not exact their usual demands, without an effectual interference to prevent them; and in excuse, they may plead the present uncertain state and apprehension of being called upon for the full payment of their kists. Where Collectors are stationed in the districts, Government may, in times of great scarcity, declare a remission of the public revenue to the zemindars, directing them to remit an equal proportion to the ryots, and that any deviation will be attended with a heavy fine or expulsion. If this mode cannot be adopted, the Collectors should at all events prevent exorbitant prices for grain; and a reasonable deduction ought to be allowed to the land-holders.

Under present circumstances, it is difficult to determine what measures to adopt. If the full amount of the zemindar's engagements be required, under plea that he has not relaxed in his demands, and that the high price of grain has enabled him to make good his kists, he will consider it a tacit sanction for keeping up his demands in future as well as the prices, to the inhabitants; at the same time, it is well known that during the late famine, the zemindars did actually sell their grain at triple and quadruple the usual rates, and exacted the full duties on all the necessaries of life. But in the present state of the country, it may be better to err on the side of lenity; and though such an example will not perhaps have any material effect on the conduct of the zemindars, yet it will obviate any pretence for future exactions.

As the Chief and Council at Masulipatam have omitted to report, agreeable to the orders of the Board, on the subject of the balances of the preceding years, which they were of opinion could not be realized, I think they should again be called upon to state particularly what steps have been taken by them. Uncertainty with respect to such arrears or claims of remission, must be attended with inconvenience; for, whatever may be the result, the zemindars will not, until they know the decision, relax in their demands.

The present zemindary cowles in the Cicacole Circar, are granted only for one year; but the agreements with the zemindars in the other four northern provinces, are for the period of five years, and expire in September 1794. The next leases should tend to a permanent arrangement, and to the expectation of such a revenue as the country will be capable of affording to Government. I am convinced it may be greatly increased in the event of there being no war or famine, and that the districts are placed under a proper system

of management. As it will be satisfactory to have the most accurate information that can be obtained without inconvenience to the inhabitants, the Collectors should be directed to exert themselves in furnishing every useful document, with their observations.

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In the Baramahl, Salem, Dindigul, and Nagore districts, and such Havelly Lands to the northward, as have suffered less by the effects of war, famine, or rapacious renters, it might be eligible to take the first opportunity of settling for a long period for a permanent arrangement with the inhabitants. A thousand advantages must result from a plan of permanency, not only by exciting the people to improvements, but by enabling Government to effect a reduction of the revenue officers, by rendering those employed of some use, instead of a burden on the inhabitants; by reducing in general, the charges of collection; by ensuring regular payments; by rendering the revenue accounts more simple; and, above all, by putting a stop to intrigue and corrupt practices. Under the present system, and from a total ignorance of the country languages, it appears to me that, with the exception of a few instances, the management of the Company's revenue has, in a great measure, been committed to dubashes and their creatures.

Wherever this pernicious influence has prevailed, an evident collusion may be perceived between them and the native revenue officers. It is to be apprehended their whole drift has been, to conceal the real state of the revenue from the Company's servants employed, to levy undue advantages, by the payment of large bribes, or stipulating for private assessments amounting to a considerable percentage on the public settlement, under various pleas and promises of indulgence. As far as relates to the concealment of the real produce of the lands, and fabricating false accounts, the land-holders and ryots had a material interest in the connivance of the revenue officers. But if the tricks and deceptions of these people be such, that the most vigilant, able, and upright European, with every advantage of experience and knowledge of the languages, cannot entirely guard against their dishonest practices, I would not attempt any description of the abuses that must be felt, where the Company's servants are deficient in those points, and wanting in zeal and other qualifications.

With respect to the other possessions of the Company at the southward,) the Jaghire, including the home farms, and lands under the Resident at Cuddalore,) which suffered considerably by the former war, it might be necessary to postpone any agreement, for a permanent settlement, until they have recovered their former population. Agreements, however, may be made with the inhabitants for five or seven years, renewable at a proper rent; and, in about the space of 15 or 20 years, a perpetual assessment may be determined. Similar leases may be granted in the Havelly lands in the Circars, which have suffered much from the late famine and other causes. It has been represented that, from mismanagement and the oppression of renters, the inhabitants are reduced to such poverty in many parts of the Havelly villages, as to be incapable of renting the land; but their present state of wretchedness, must I think prove the impropriety of trusting any longer to intermediate renters.

As the southern and western Poligars belonging to the Carnatic are, in consequence of the late treaty with the Nabob, to pay their peshcush directly to the Company, it may be supposed that they will conduct themselves differently from what has been their former

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practico not only in respect to the regularity of their payments, but in laying aside their plundering schemes, and attending to the improvement of their lands. Many of them possess the most fertile countries, and in general, by no means difficult of access, but they are very inadequately assessed, in proportion to any other persons paying revenue to the Company. There may be good reasons at present, for not demanding any increase; but as in general, their present stipulated revenue does not perhaps exceed 1-4th, and in some instances 1-6th or 1-8th part of their gross collections, it may hereafter appear necessary to require an augmentation, as, in justice to the public and individuals, their principle of equal assessment should be observed among all the dependants of the same Government. It is well known, that while they paid their peshcush to the Nabob, the Polygars were constantly obliged to pay considerable nuzzers and other extra demands, far exceeding the fixed kists. It was the policy of the durbar to adopt this mode of assessing them, in preference to an open, fair, and acknowledged revenue.

Among the many humane, liberal, and wise regulations adopted in the Bengal provinces by the present Governor-General, those for constructing new works, and keeping the former in repair for the supply of water, are very important, and worthy of being followed on this Coast. If such works, (of which there is not, I believe, a single instance since the establishment of the Company's administration on the Coast,) had been executed in the Circars previous to the late famine, a great part of the inhabitants who had perished within the last three years, might without doubt, have been preserved. It is not less deplorable that the tanks and water-courses in the southern districts, have been suffered to fall into a most ruinous condition. For example, the Company's Jaghire, which abounds with works of this kind, and formed at a vast expense under the country Governments, has had no substantial repair, for the last 30 or 40 years. It often happens, therefore, that even the blessings of Providence are attended with ruinous consequences to the inhabitants; for we have had experience at our own doors, that in plentiful seasons of rain, the patched and unrepaired banks cannot resist the pressure within, and the great source of cultivation is lost, which, if preserved with due care, might have served as a store, for one or two years.

Indeed this district, which formerly was and is still capable, from its soil and situation, of being rendered one of the most fertile spots in India, has within the last ten or twelve years, been the prey either of needy and rapacious renters, or of dishonest dubashes and native revenue officers. After the loss of 2-5ths or  $\frac{1}{2}$  of its inhabitants by the former war, it would ill bear such an accumulation of misfortunes and checks to the recovery of population. The planting of fruit-trees, and of other descriptions in the villages, so useful to the inhabitants, and advantageous to Government, has been totally neglected by the renters although the plantations were almost entirely destroyed by the enemy and our own troops during that war.

By the exertions of Mr. Clerk and Mr. Balfour, a more adequate revenue has lately been settled with the inhabitants, for three years. But, without an effectual repair of the tanks and water-courses, this valuable district cannot be restored to its former state of prosperity. The appropriation of one year's receipts, would probably effect this object completely; and I am convinced that, at the end of the present leases

the country would afford a material increase of revenue, and in a few years, more than double the present assessment. I am of opinion that this measure ought to be recommended to the immediate attention of Government.

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The last war commenced by Hyder Ally occasioned so great an increase of expense, and left such heavy incumbrances, that Government have seldom had it in their power to spare any considerable part of their resources for useful purposes; and the same reasons must, I imagine, have operated in preventing any attempt for altering the present inconvenient mode of managing the revenue, and correcting many evils experienced under it, from an apprehension of incurring any additional expense, or any temporary diminution of the collections. But, for my own part, I cannot perceive its policy, independent of the injustice of sacrificing the ease and comfort of the inhabitants to such considerations. It is now to be hoped that the late treaty with Tippoo, terminated in a mode and under circumstances, as honourable as the former were humiliating, will produce a long peace. Indeed, the effect it has already produced with respect to public credit in this country, is obvious.

In the execution of so important a work as the repairs of the tanks, it will be necessary to proceed upon the best information, and under proper checks to guard against collusion and abuse in the expenditure of the Company's money. The head inhabitants, who are the present renters in the Janghire, might, in the first instance, be called upon to deliver in to the Collectors an account of the tanks, wells, and water-courses in their respective villages, describing their nature and extent, with their exact measurement, and the work requisite to their complete repair, with an estimate of the expense; also the grounds at present watered from each tank, and what would be the additional cultivation when the tanks are repaired, with a list of the inhabitants in each village; after which, the Collectors might proceed, or some professional persons, to examine and deliver a report of the repairs necessary, with an estimate of the expense of each tank, and their observations thereon, and within what period the work can be completed, without interruption to the cultivation of the country.

The Chiefs and Councils and Residents should be directed to report the state of the tanks in the Government lands in the Circars and to the southward, where others are wanted, and could with advantage be constructed. A similar report should also be required with respect to the tanks in the zemindary lands; and as the zemindars will seldom commence such works, or at least, not until a permanent settlement is made with them, they should be undertaken by Government, and their lands held responsible for the amount advanced. It appears by the reports of the Committee of Circuit, that several of the districts in the Cicacole Circar, are watered by small rivers issuing from the adjacent hills, and that some parts of the zemindaries under Masulipatam are supplied by small channels from the Godaveri and Kistna. But it is a melancholy truth, that, with so many natural advantages, large quantities of rice are annually imported for the consumption of Masulipatam.

The survey lately ordered by Government, of the rivers Kistnah and Godaveri, is a circumstance which must afford the highest satisfaction to every person who feels a wish for the prosperity of the country. With the supplies furnished by means of canals from these sources, and the further advantage of tanks in proper situations, the Circars

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will scarcely be liable, from a failure of the periodical rains, to any material want of water for the purpose of cultivation. The expense will, I imagine, be of little consideration, even should it appear necessary to sink a large portion of the current revenue for two or three years. It is a matter that deeply affects not only the comfort, but the preservation of the inhabitants, from whose labour the funds of Government are wholly supplied, and whose industry is the source of every public and private benefit.

As no measures have been adopted by Government or the principal land-holders, to prevent the dreadful effects of famine, by providing storehouses of grain, the inhabitants on this Coast have no other dependence for their preservation in times of scarcity, than from Bengal supplies, or the scanty stores of those persons who may have kept up their grain for the sake of great profit. The prices, however, are so high on those occasions, that it is not within the reach of the poor people to purchase it, as they have unhappily experienced, during the last three years in the Circars. It therefore becomes the more necessary to guard against the consequences of failures of the periodical rains, by providing reservoirs of water, and by preventing oppressive duties being levied on grain and provisions. Here I cannot omit repeating, that there are the strongest reasons to believe the zemindars during the distress of the inhabitants, not only collected to the amount of their usual assessments, but levied the inland taxes on the grain imported, and even on the supplies sent by Government, for the preservation of the lower classes of natives.

The precautions lately adopted by this Board, should be observed, with such others as may appear more effectual to prevent abuses in the expenditure and execution of the repairs to the tanks, &c. A daily or weekly account of the number of persons employed on such works, specifying the rates of their wages, with a statement of the work done, signed by the native officers, the Agents of the Collectors, and a certain number of head inhabitants, should be kept as a necessary voucher, and a copy of it, should be sent to the nearest Cutcherry for general inspection. The mode hitherto observed of receiving and transmitting an account attested by two or three revenue officers only, does not appear to me to be an adequate check.

It may be proper in future leases, unless any material embarrassment is apprehended from it, to insert a reservation with respect to waste or particular lands, in order that Government may have it in their power to encourage improvements in manufactures and agriculture. Independent of the natural timidity of the people, and their want of enterprise, arising from the nature of the Government, and the uncertainty of possessing any acquired advantages, the natives on this Coast, and particularly in the Circars, have been reduced to great poverty, by a long series of hardships. It cannot therefore be supposed that under the best administration, they will be inclined or have the means for some time, to venture on speculative pursuits; and as the principal land-holders will be too apt to increase their demands of rent, when they find that Europeans are engaging in undertakings of this kind, it should be the care of this Board to prevent their exacting unreasonable states for ground actually appropriated to plantations of the sugar-cane, mulberry tree, indigo, cotton, or other valuable articles produced on this Coast, and which with moderate encouragement might be carried to a great extent. In short, the country extending from Cape Camorin to Ganjam, enjoys so

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many natural advantages of situation and climate, and so rapid a progress of vegetation, that innumerable sources of industry and wealth might be introduced in the way of produce and manufacture, but the system which has pervaded this Coast, is deficient in those principles which ensure prosperity, and indeed carries on its face, the most evident defects; separate interests, and a divided authority, with all the disadvantages of want of energy, regulation, and good management.

In the Minute before alluded to, I mentioned generally the great hardships experienced by the poorer classes of people, from the low and fluctuating value of the copper coinage. In the Circars, the usual daily pay of a labourer has been, I understand, for a length of time, at the rate of 6 dubs; but the exchange, which not long ago was about 192 dubs for a Madras pagoda, has within these few years, fell so low as 330 and 360. If the poor labourer was paid in silver, it would not perhaps affect him; but the land-holders and inferior tenants, who under the present system, seldom think of future benefit and the safety of the people, take care to pay him in copper only; and indeed, such is the wretchedness of the poor ryots, that they would often be unable to subsist themselves and families for a few days until their wages amounted to any current silver coin in use.

By the present low value of the copper currency, and the tricks of soucars in altering the exchange, the poor cultivators and manufacturers are defrauded of a great part of their daily labour; and it is equally evident that their 6 dubs, at the present rate of exchange and high price of provisions, will not procure them half the subsistence and means of support, which were enjoyed by their ancestors. There can be little doubt but this evil has operated in a material degree, to depopulate the country, particularly during the late famine and exorbitant prices of grain; and I am of opinion it should be recommended to Government, to remedy the grievance without delay.

It perhaps can only be effected, by calling in the present coin, and issuing a different copper currency; prohibiting within the Company's limits, the dubs coined by the Dutch, and every other sort. I conceive the want of smaller silver coins (there being none of a less value than quarter rupee), may be one cause of the present inconvenience, as silver cannot fluctuate in value, in the same proportion as copper. At Madras, the price of copper continually varies; but having small silver coins, the copper currency always passes at the rate of eight doodies for a single fanam.

In addition to the inconvenience felt from the low value of the dubs, it is well known that the shroffs and other natives, raise or lower the exchange by improper combinations, varying it at times ten or fifteen per cent. in the course of a few days. Within these few years, it has generally been estimated upwards of twenty fanams per rupee; and as four dubs are nominally reckoned one fanam, and four rupees one Madras pagoda, the exchange of dubs is 320 per pagoda, at the rate of twenty fanams per rupee. Not many years ago, it was usual to calculate twelve fanams (which is a nominal coin in the Circars,) or forty-eight dubs per rupee, or 192 dubs per Madras pagoda, which is the present rated exchange in the Company's books; and I do not perceive that any benefit can arise from the alteration, except to renters, shroffs, &c. Whether the Chief and Council have taken any steps to remedy the abuses of the shroffs, I know not; but

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without a strong interference, it cannot be expected that such people will relinquish an unjust advantage.

In justice to the gentlemen in general at the subordinate settlements, it must be observed that they seem sensible of the necessity of some regulations respecting the copper coin. The Masuliputam Board have preserved, however, in the opinion, that no change should be attempted; but upon no better grounds than that the Company might be subject to a loss in calling in the present currency, and because demand for their copper might be lessened, as the merchants carrying on the inland trade frequently have it coined into dubs, to save the duties. I trust such narrow and limited views of mercantile profit will no longer be suffered to supersede the enlarged intentions of affording relief to the people, and benefiting the general interests of the country.

These objections, are, perhaps, to be obviated; but admitting them entirely, and viewing the measure as a matter of profit or traffic, and that the lives of the people are no more to be considered than goods to be disposed of from the warehouses, it appears to me that the advantages of preserving the population must be infinitely greater than any gain upon a single article of trade, which is not sold in any considerable quantities in the Circars, on account of the Company: at present, it must appear that the daily hire of the poor labourer is insufficient to save himself and family from perishing, even if provisions could be procured at cheaper rates.

With respect to the first-mentioned objection, I should imagine the loss to the Company would not be considerable; and as to the latter it might, if not thought incompatible, be obviated, by still allowing the former coin of dubs for exportation, upon application from the inland merchants, though their currency be prohibited within the Company's districts. But as the present Government have considered the subject upon more benevolent, just, and liberal grounds, I make no doubt of their acquiescence, upon a recommendation from this Board, to call in the dubs in circulation, and to substitute a different coin at a fixed exchange, with a distinguishing mark.

The heavy and increased duties collected at the different chokies on salt manufactured in the Circars, have materially affected the trade in the article, carried on by the Benjaries and other merchants. The revenue as well as the inland trade with neighbouring countries, has suffered in consequence; and while the embargo on Coast salt is continued at Bengal, there appears a greater necessity for some early relief, by abolishing or reducing the number of such exactions. Independent of the immediate advantages derived to the revenue from the interior trade, it has been the policy of the country Governments to encourage an intercourse with the Benjaries, from a view to their services in times of war, in furnishing cattle and provisions. In seasons of scarcity, they often contribute to alleviate the distresses of the inhabitants, by supplies of grain and other articles. At present many of the zemindaries, though not far remote from the Coast, have no trade whatever, and only a few manufactures for internal use. These useful traders, not only experience heavy impositions upon their returns with salt, but are obliged to pay such exorbitant duties on their goods, in the different zemindaries through which they must necessarily pass, that the greatest part of their profits are absorbed.

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The article of cotton being so heavily burdened, must of course enhance the prices of those manufactures, which form the principal branch of the commerce, as well as the Company's investment, on this Coast. An account of the exactions levied on this raw material in the different zemindaries, should be called for, without loss of time; and as it must appear both just and necessary to afford every relief to those manufacturers who have survived the late calamity, I am of opinion that it might be recommended to Government to lessen the taxes, or to allow the free importation of this valuable article. Besides the present heavy impositions on the inland trade, it would appear there is an arbitrary custom in the zemindaries, of granting to particular individuals an exclusive privilege of selling cotton, which must also have the bad consequence of advancing the price to the weavers. Cotton thread brought by the Benjaries, should likewise be exempted from the present heavy duties. The mortality occasioned by the famine, has fallen very heavily upon the class of spinners as well as weavers, and all possible encouragement should be given to the people of those useful professions; without which, they cannot recover their former situations, and the manufactures must long languish, in a proportionate degree.

It is of much importance to restore to its former prosperity this inland trade, which has been nearly abandoned; and for this purpose it should, I think, be recommended to Government to permit this Board to submit to them a plan for limiting the number, and prescribing specific rates of duties, which may be done, I conceive, without any diminution of the revenue, as far as relates to the trade of the Benjaries. Every zemindar is now at liberty to levy whatever duties, and to vary them as he pleases. After the institution of Courts of Justice, I make no doubt similar regulations to those established in Bengal, respecting the weavers and manufacturers, will be adopted on the Coast.

The abolition, in whole or part, of the internal duties, upon the principle of the Bengal regulations, will hereafter be considered; and such as are continued, should be distinct from the jumma, and of course resumed by Government. It may not be advisable to adopt this measure immediately in its fullest extent, but it will become more necessary, on the establishment of any plan of permanency with respect to the landed revenue, not only with the view of preventing abuses, but to bring additional resources into the public treasury, from an increase of produce, manufactures, commerce, and consumption. An entire stop should also be put to the practice of allowing one zemindar to collect fees or rissoms in the districts of other zemindars, as it has been the cause of keeping up the dissensions, disputes, and jealousies so frequent among them, and so prejudicial to the inhabitants and to the cultivation.

The department of sea customs at the presidency, and the different parts on the Coast, appears to require some reform. The duties on Bengal and Coast articles are abolished; but as all other imports, as well as goods exported, are liable to the payment of customs, the merchants, are still subject to vexatious delays, by their goods passing the usual examinations; and as the same establishment of native servants is kept up, it will be difficult to prevent imposition. The fees to the sea customer at the presidency are fixed; but those claimed at the different stations, and which vary from each other have never been reported to, or sanctioned by this Board. Besides the fees to the Sea

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Customers, there are others which the merchants are required to pay to the native servants, and for charities under different denominations. It might be proper for this Board to call for a list of the fees, as well as the duties of every description collected or demanded at each station, and such as are approved should be inserted in a register to be constantly kept for general inspection in some public part of the Sea Customer's office. If any indulgences or exemptions be allowed to particular merchants, they should be stated. As the anchorage fees and river duties on vessels produce a trifling income to the Company, and are inconvenient to the merchants and owners of the small coasting draft, it may appear proper to recommend their abolition. I observe they were abolished in Ganjam, by orders from this Board, in December 1788.

It is to be lamented that no maps or surveys of the district are to be procured. Had the Chiefs and Councils bestowed a few of their leisure hours for the purpose, or if they had employed the talents of others which occasionally offered, they might have ascertained the geography of their own limits, with little difficulty. But I do not recollect hearing that any gentleman in the provincial Councils had ever visited the zemindaries under their respective charge, unless for some hostile purpose of punishing refractory dependants, or enforcing payments of arrears. Who among them, has even made a tour to enquire into the real value of the lands, to ascertain what improvements could be introduced with respect to manufactures and agriculture, to redress grievances, or to relieve the inhabitants from oppressions, and the effects of famine? It is to be hoped, when a change takes place, that the Collectors will employ themselves in such useful enquiries, and in visiting the different parts of the districts under them, for the purpose of observing the conduct of the zemindars, for affording relief to the inhabitants, and preserving order and good Government.

Under the present system, every useful object appears to have been overlooked, and besides so many other defects already noticed, it is without any defined responsibility. A great part of the business is transacted by the Chief alone; and the Council receive his report of all personal interview with the zemindars and others, which could not fail of producing inconvenience. The arguments used in the late suit against Mr. Floyer are in proof on this point, as his solicitors endeavoured to show that he could not be individually answerable for any act, which had the sanction of the Masulipatam Board; and that the responsibility must rest with them, and with him jointly as Chief. This kind of reasoning has been urged on other occasions, according as it suited the parties concerned, and must often have been the cause of embarrassment, in discriminating on whom to fix the greater or less degree of blame. It seems a further proof in favour of an undivided authority in the detail of the collections, and the appointment of Collectors.

It appears, however, to me, that no one circumstance has contributed more to irregularity, than the small salaries granted to persons in such situations. Until a few years ago, the allowed emoluments of the Chief of Masulipatam amounted only to about 400 rupees per month; and to this time, the members of the provincial Boards are without any allowance, and prohibited from trade, but permitted to hold different employes, such as export and import warehouse-keepers, Sea Customers, &c., which produce a very trifling emolument. While

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men were vested with a considerable trust, and so inadequately paid, with various temptations around them, few would refrain from improper channels of gaining advantages and still fewer, who would exert themselves with zeal and ardour for the prosperity of the country. Under such a system, considerable fortunes were acquired by the Chiefs, dubashes and others, and the zemindars were left without any control; but the public revenue suffered materially, and the inhabitants could find no protection against oppression. One irregularity produces another; and the evil had taken such deep root, that it could be no easy matter of any administration to put a stop to the prevailing example of preferring private interests, in opposition to useful institutions, and objects of public advantage.

If the Collectors execute their trust with attention and fidelity, it will soon give a new face to the whole country, and put an end in a great measure to those calamities, of which they have been so many instances. But I am not so sanguine as to suppose that essential benefits will arise from the best arrangements, without men of integrity and experience are employed. Upon adopting the plan of Collectors, many of the servants will without doubt conceive that they possess the necessary qualifications, excepting a knowledge of the languages; but this last is so requisite, that they cannot completely discharge their duty without it;—whatever may be their good intentions, they will be constantly liable to imposition; and I am really of opinion, that no permanent settlement of any district should be made, without being minutely investigated by a Collector of tried integrity and industry after a residence of a few years in it, and who possesses some knowledge of the language, and of the customs of the people. Intrigue and counteraction were the only means of defence which the natives could have under a tyrannical Government, and those habits will not easily be corrected under the best administration.

It becomes requisite, therefore, that the Collectors should be able to speak without the intervention of a dubash. In Bengal, every European soon understands something of the Hindostany, and in consequence, the Company's servants acquire more knowledge of the country, of the revenue, and of the manners of the natives, in two or three years, than they do on the Coast, in ten years, or during their whole residence in India. It is unnecessary for me to say more in respect to the beneficial influence it would have; in the management of the revenue; but until some farther encouragement be held out, or a declaration be made that no person will be eligible to a revenue appointment, who is not qualified in one or more country languages, I despair of any great progress being made, for some time. As there is not, I believe, any dictionary of the Gentoo language, a suitable reward might be offered for the compilation of a proper work of this description with such other books as might be useful to learners. Upon the institution of Courts of Justice, a knowledge of the languages will become more indispensably requisite.

The Honourable Court of Directors, in their letter of the                      and in subsequent advices (copies of which transmitted to the Board of Revenue), direct that a plan should be prepared for the administration of their revenue on this Coast. It was found difficult, perhaps to offer any general plan for a permanent settlement; which has been increased, I conceive, by the depopulating effects of the late famine in the Circars. But whatever might have been the difficulty in this respect, it ought

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not to prevent any member of the Board from pointing out any defects in the present system, or proposing some mode of relief to the inhabitants, by the institution of Courts of Justice, by the abolition of oppressive demands, and by establishing one uniform system, which might be productive of subordination and tranquillity in the country. I have therefore thought it my duty to offer some remarks on this occasion, which I am sensible can only be considered as a general view or outline of the Company's revenue; but they may lead to a further detail or other suggestions towards completing a future plan of more efficacy than the present system. Should it appear that I have been mistaken or misinformed on any point, I can only say that I have acted to the best of my judgment, and that I can at least lay claim to the indulgence of the Board, for offering a disinterested opinion.

I will only add, that the present appears a proper time for offering any proposition of improvement, or that may be of any public utility, as this Board can depend upon its meeting with support, or at least a suitable attention from the Honourable the Governor in Council; and if recommended by him to the Honourable the Court of Directors, there can be little doubt of their confirmation.

(Signed) C. N. WHITE.

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APPENDIX No. 15.

INSTRUCTIONS ISSUED TO COLLECTORS UNDER THE  
GOVERNMENT OF FORT ST. GEORGE,  
DATED IN JUNE 1791.

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Extract, FORT ST. GEORGE, Revenue Consultations,  
the 24th June 1791.

Read the following letter from the Board of Revenue, with Draft of Regulations for the different Collectors.

To the Hon. Major-Genl. MEDOWS, Governor in Council.

HON. SIR,

Instructions  
issued to Col-  
lectors under  
the Govern-  
ment of Fort  
St. George,  
in June 1791.

Under date the 10th February last, we had the honor to submit for your approbation, a code of regulations for the conduct of the Board of Revenue, and which you were pleased to sanction with your concurrence.

We have since drafted another set of regulations, for the guidance of the several Collectors employed under this Board, having selected such part of them as appeared to us applicable to circumstances on this Coast, and modified, and introduced, others, so as to form a system, which properly supported, will be adequate, we hope, to the purposes of benefit to the revenue as well as justice and security to the inhabitants. Copy of these Regulations are now submitted for your approval and confirmation.

We have the honor, &c.

(Signed) *Jn. Hudleston, T. Oakes, Geo. Moubray.*  
Fort St. George, 21st June, 1791.

REGULATIONS FOR THE COLLECTORS.

Para. 1. That all proceedings or orders held or issued by the Collector in the Revenue Department, shall be duly recorded at the time, and a diary of them to be transmitted monthly.

2. That all acts and proceedings of the Collector must be done and held publicly.

3. That the Collector shall not refer any complaints preferred by ryots against a renter, or other person employed under him, to such renter, or person complained against, for redress; but shall hear, examine, and decide them himself, and if well founded, shall compel the party committing the injury, to afford redress; and if the complaint should be proved to be litigious and ill-founded, he should punish such complainant according to his or her sex, rank and circumstances, and to the degree of the injury to the party complained against, by compelling the complainant to make suitable reparation to the latter, or by confinement of his person.

Instructions  
issued to Col-  
lectors under  
the Govern-  
ment of Fort  
St. George,  
in June 1791.

4. That the Collector be nevertheless authorized to refer trifling complaints between ryots, or of ryots against inferior officers in the collections, to the renter, or head officer stationed on the part of the renter in the district; but that he observes it as an invariable rule, to require and exact from the person to whom such reference is made, a regular return to the reference under his signature, and that of one or more of the principal officers of the Cutcherry of that pergunnah. The return to become a record on his proceedings.

5. That all summons requiring the appearance of any persons, in matters relating to the revenues, be in writing, under the signature of the Collector, or of his Assistant, with the approbation of the Collector, and official seal. This rule is not meant to extend to the calling of persons on the spot, in the course of daily or official attendance.

6. That in no instance, the number of peons serving the summons, shall exceed two.

7. That in case of neglect, or refusal to obey the summons, the persons guilty of such neglect or refusal shall be required to answer for their conduct, and suffer a punishment according to the degree of the offence, either by fine, not exceeding in any instance the sum of fifty star pagodas; or by imprisonment, not to extend beyond the term of one month.

8. That a time be limited for the serving and return of the summons, and to be endorsed upon it.

9. That the fees of the peons shall in no instance exceed one fanam a day for each man, which is to be in full of every allowance whatever to him, and the Collector to punish immediately, in an exemplary manner, every act of extortion in the peons employed.

10. That the Collectors be in every case, strictly prohibited from making use of the agency of their private servants, whether dubashes, mutseddies, and others, in the discharge of any part of their public duty; it being expected and required, that in all cases they shall themselves stand forth, and act as the only empowered Agents of Government in their several stations.

11. That the appointment and dismissal of the inferior public servants, be vested in the Collectors respectively, with this proviso, that they transmit regular lists of the names of those they shall so prefer, to the Board of Revenue, and give notice of all subsequent dismissions and appointments, and employ none but such public and registered officers, in any respect in their official capacity, nor on any plea or pretext confer on any such public officer or servant, any private or personal trust, in regard to their personal concerns, or *vice versa*.

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12. That the personal attendance of any zemindar or renter, or other person entrusted with the collections, be not insisted upon, where the attendance of a vakeel on their part, may be sufficient for the business required; every vakeel attending the Collector's Cutcherry is previously to deliver a written authority properly authenticated.

13. That every demand for rent, according to the kistbundy, be made in writing, under the signature of the Collector and his official seal. The amount demanded to be specified.

14. That every Collector be required to give monthly receipt for all payments of revenue into his treasury, specifying the dates on which the money was received, if at different periods, and the species thereof; and that he keep a register of such receipts, regularly numbered in his record under his signature, to be transmitted monthly to the Board of Revenue; and that he require of all zemindars, farmers and renters, to give receipts to their under renters, for the sums received by them.

15. That for the purpose of enforcing the payment of the collections, mahsouly peons shall be employed as little as possible; but when indispensably necessary, that no greater number of peons than two be placed over any renter.

16. That the Collector, in case of the neglect of any renter in making good his kists, be authorized to put him into confinement, and in case a sum equal to one-third of the kist, be not discharged within fifteen days, to keep him in confinement until the whole is discharged, and to take his farm from him. With regard to zemindars who are in arrear of their kists, the Collector is authorized to take such steps as may have been in use hitherto, to oblige them to make good their payments, but not to sequester their zemindari, until leave is previously obtained for the purpose, from the Board of Revenue. That in the former case with regard to renters, the Collectors do take precautions to prevent any inconvenience or loss of revenue by the confinement of such renter, by investing the peshcar or principal servant of such renter, with the temporary management of the collections, or by the appointment of an aumeen for this purpose; and in that case, whoever is entrusted with this temporary management, is to collect the settlement made by the renter from the persons under engagement to him; and this is not to make any alteration in the detail of the management, until the renter be absolutely dismissed from his farm.

17. That as cases may, however, occur, in which the payment of the revenue may be protracted or delayed, from accidental causes of necessity, without any fault or neglect of the renter, the Collector in such instances be authorized to suspend the rigorous execution of the injunctions in the conclusion of the 16th article, reporting the case to the Board of Revenue, with the reasons which have induced him to suspend the measure.

18. During the absence of the Collector from his station, the senior Assistant on the spot, is to have charge of the business.

19. That monthly receipts for the allowances paid by the Collector agreeably to the fixed establishment, be taken by him, and deposited with the public records of his Collectorship, and a register kept thereof; and that such receipts be annually, or on his relinquishing his office, transmitted to the presidency, at his option with regard to the time, unless the Board of Revenue should require the transmission of them sooner.

20. That no Collector, or Assistant under him, or any native in the employ of any Collector or Assistant, shall hold, directly or indirectly, any farm, or be concerned, in the revenue of any place under his jurisdiction, either as renter, security or otherwise.

21. That no Collector or his Assistant, or any native in the employ of any Collector or Assistant, shall be allowed, either directly or indirectly, to lend money to any renters, or persons responsible for the revenues within the bounds of such Collector's jurisdiction.

22. That no Collector, or his Assistant, shall be allowed to exercise or carry on any trade or commerce, in the districts placed under his authority.

23. That whenever any aumeens are appointed by the Collectors, the charges thereof shall be defrayed by the person or parties on whose account they are sent; or if to superintend or collect the revenues, at the expense of the renters. That where aumeens are deputed for any local investigation, or other purposes admitting a limitation for the execution thereof, a time be limited them, for the performance of the business of their appointment, and that they be not allowed to receive their salary, for any time beyond the limited period.

24. The Collector is invariably to report to the Board of Revenue all such appointments, as soon as made, and the purposes of them.

25. That together with the sunnud or appointment of the aumeen, a statement of such establishment, fixing the expense, be previously settled, and delivered to the aumeen.

26. The Collector to ascertain the rate of interest paid by the ryots on sums borrowed, and where excessive, to cause a due limitation thereof, reporting the same.

27. That the Collector do give the most unremitted attention to ascertain the rules and rates of assessments on the ryots under his jurisdiction, and endeavour to fix upon some mode by which they may be regulated, on general, fair, and ascertained principles.

28. That he take care to collect all the records and accounts of his Collectorship, and preserve them, as complete as possible.

29. That no Collector publish any proclamation or order which may in any shape affect our intercourse with foreign nations, or the general constitution of this Government, without an express order from the Governor in Council.

30. That in all answers to letters from the Board of Revenue, the Collectors do recapitulate the substance of such letters to which they reply; and when they have occasion to make any remarks or allusions to other papers sent enclosed in the letter, they briefly state such parts of them, as those remarks appertain to.

31. The letters accompanying monthly or annual accounts to contain nothing more than a recital of those accounts;—all explanations of such accounts, to be inserted at the foot of each account respectively.

32. That no Collector shall authorize or suffer any tax or imposition on the renters, or owners of horses, or stop horses from passing, on any pretence whatever, or shall suffer others under his authority, to do either; and shall compel any person under him offending against this rule, to refund the amount of the exaction so taken, and be made answerable for whatever loss the merchant or proprietor of the horse shall have sustained by such detention.

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33. That no Collector or Assistant shall be authorized to possess or occupy ground, or erect any buildings, without previous application to, and the sanction of, the Board of Revenue.

34. That the Board of Revenue shall be authorized, in the first instance, to hear and receive appeals and matters of revenue from the decisions of the Collectors, and to confirm or rescind the decision, subject however to the revision and ultimate decision of the Governor in Council, in case either party shall think fit to make a further appeal, provided that such ultimate appeal be prepared within one month from the passing of the decision by the Board of Revenue.

35. That in case of appeal, the decision of the Collector shall remain in force, until approved or disapproved by the Board of Revenue; and in like manner, the decision of the Board of Revenue, until confirmed or rescinded by the superior Board, the Collector and Board of Revenue to have a discretion of suspending the decision, on security given to abide the event of the suit.

36. That the Collector do make it an invariable rule to accompany all papers in the country languages with translations thereof.

37. That to provide against the loss of rents and confusion of accounts, from any Collector being permitted to resign, it be and it is hereby made a standing rule of the service, that no Collector shall be permitted to depart from his station, till either he shall have delivered over complete charge of his trust to his successor, or to his Assistant, and until due notification thereof shall have been made to the Board of Revenue, and their sanction obtained for his departure; and this regulation shall on no account be dispensed with, unless by express permission of the Board of Revenue, to be separately granted for any particular case that may require it.

38. That all application from the Collectors for temporary leave of absence from their stations, shall be made to the Board of Revenue.

39. That no Collector upon any account exceed the fixed or established charges; and that he insert no charge in his treasury account, but such as may be conformable to the fixed establishment, or sanctioned by a special order of the Board of Revenue, which is in that case to be quoted, with the date of its being issued.

40. That no Collector shall be authorized to depute his Assistant upon any service for a longer period than ten days, without the express permission of the Board of Revenue, nor to pay the allowances of any deputation, without obtaining their previous sanction.

41. The Collector is strictly enjoined to make no assessment whatever, under the name of nuzzer, saderward, or gram khurtch, but what are already established and considered as articles of revenue. Neither is he to impose, on any account whatever, any new articles of taxation upon the ryots; and if hereafter any irregular assessments, under the names of nuzzea, saderward, or gram khurtch, batta, &c., or any new taxes whatever, should be imposed by any renter, the Collector, on proof of such extortion, is to decree double the amount thereof to the party injured.

42. That no Collector shall be authorized to confer grants of lands, or authorize any alienations, sale, mortgage, or other transfer of landed property, without the express sanction of the Board of Revenue; and that he prevent all alienations, or grants of lands, by zemindars or others under his authority.

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43. That no Collector be authorized to give any land in farm to any European, directly or indirectly, or accept the security of any European for any renter.

44. That each Collector report to the Board of Revenue all such unauthorized alienation as may come to his knowledge; and if from the date fixed for the operation of these orders, any other should be made, he do immediately resume them, and keep them for the use of Government, reporting such acts of resumption to the Board of Revenue.

45. That every Collector shall attend to the instructions given him by the Accountant to the Board of Revenue, respecting the nature of the accounts required from him.

46. That no Collector do give credit in his treasury account for the amount of any bills or topes, or for any sums but such as have been actually received; and that he shall be held responsible for all sums inserted, as received in his public accounts.

47. That the Collector do insert in his treasury account, the amount of all fees, fines, and forfeitures levied by him, agreeable to a specific list thereof, which is to accompany his treasury account; and that he send a monthly register of any deposits he may occasionally receive.

48. That the treasury accounts be invariably accompanied with a register of the monthly vouchers.

49. As the zemindars have at times been suspected of conniving at robberies and murder, or of being parties concerned in such enormities, contrary to their duty, which enjoins them to preserve the peace of the country within the limits of their respective jurisdiction, any zemindars, against whom shall in future be proved his having abetted, practised, or connived at such atrocious offences, will be considered as having forfeited all claim to his zemindary, and be proceeded against accordingly, as Government may direct; and all persons who may be found in arms against the Company's Government, shall be apprehended and sent to the presidency, from thence to be transported for life beyond sea. This resolution is to be notified by every Collector, by public proclamation, throughout the district under his charge, and to be communicated by letter to each zemindar under his authority, requiring that the same be published to their dependants of every description, in order that no person may plead ignorance of the punishment denounced against such as are found guilty of the crimes above mentioned.

50. Whenever there shall be any of the Honourable Company's troops at a revenue station, the commanding officer shall on no account of his own authority, detach any Sepoys either singly or in parties, beyond their quarters, upon any service whatever, except at the requisition in writing of the Collector of the station at which he is fixed. This order is not to be understood to impede the performance of any customary regimental services or duties.

51. The commanding officer shall not be permitted to punish or confine any person, not appertaining to his command; or any officer, commissioned or non-commissioned, or any private under his command, be permitted to lend or borrow money, nor to take any concern in any farm or securityship, or to sell or to contract to sell any article whatever, either in the district in which he resides, or in any other, or to have any dealings of any kind whatever, with any dewan, zemindar, farmer, ryot, dependent, or officer of the revenue: these orders shall be equally bind-

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ing upon native officers, and on all the Sapoys and followers of the corps, and the Collector is to report any deviation from this regulation that may come to his knowledge.

52. Whenever the Collector shall find it necessary to detach any Sepoys for escorts of treasure, or other public duties, he shall make a requisition in writing to the commanding officer, specifying the nature of the service; and the officer shall determine the strength of the detachment, and give his separate orders to the officer commanding such detachment, for the performance of any service in such case as may require it, and no detachment shall be made without a requisition in writing from the Collector.

53. That no Collector shall be authorized to employ regular troops in the collection of the revenue. Such particular cases as may require the assistance of regulars, must be immediately reported to Government.

54. All requisitions and instructions relative to military service, shall be entered by the Collector in a separate book, to be kept for that purpose, of which he shall transmit a copy monthly to the Board of Revenue.

55. That whenever a requisition for Sepoys shall be made by a Collector, he shall, within twenty-four hours after such requisition has been made, transmit advice thereof to the Board of Revenue, assigning the reasons which induced him to make it, that the Board may, if the reasons shall not appear to them sufficient, give orders for recalling the detachment, or limit the duration of it.

56. That no batta be ever levied or taken by Sepoys employed on revenue business.

57. That the Collectors do pay attention to all references of complaints, and to all applications or requisitions made by the President of the Board of Revenue, the Acting President, or the Accountant, for papers or accounts.

58. That no Collector shall be authorized to make any advance on account of tuccavy, without the express sanction of the Board of Revenue.

59. The Collectors are positively enjoined to collect the cowle aumulmana fees with the three first kists of the year, and to remit the amount thereof by bills to the Secretary of the Board of Revenue.

60. That the Collector make it an invariable rule to report the death or apparent approaching dissolution of any zemindar, as also the death of any pensioner, or officer paid by him and that the pay of any deceased pensioner be not continued to his family, without the express sanction of the Board of Revenue.

61. That when the property of land is disputed between persons under the authority of different Collectors, the land shall remain in the possession of the person holding it, until a regular decision upon the case shall pass.

62. That when persons under the authority of any Collectors shall take refuge within lands under another jurisdiction, they shall, upon application from the person from whose authority they have fled, to the Collector of the district where they have fled, be delivered up.

63. That no application shall be made by any Collector for persons flying from his authority to that of another, excepting for officers of Government, or upon specific complaints preferred against the parties flying, for balances due on accounts unadjusted; and previous to such an application, the Collector shall endeavour to satisfy himself as far as

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possible, that the complaints are well founded, and that the persons complained against, have not been forced into elopement by severities or extortions. On their return, the Collector himself is required to enquire into and decide the complaints preferred to him, on which his application is grounded; it being understood, that no Collector shall compel any ryot or other persons, not his public servants, to reside within the bounds of his Collectorship, but shall permit them to settle where they please.

64. That the present Regulations, except the 19th, 28th, 29th, 30th, 31st, 36th, 37th, 38th, 39th, 40th, 45th, 46th, 48th, 50th, 51st, 52nd, 53rd, 54th, 55th, the latter part of the 64th, the 69th, and 70th, be translated into the country languages, and published for the information of the persons under the authority of the Collectors; being all orders, injunctive or prohibitive, contained in these regulations, to which their observance is required; and that copies of them be constantly kept in the public Catcherry of each Collectorship, and be there open to the access of all persons desirous of consulting them.

65. That the Collectors be directed to cause the deeds of settlement to be executed by the zemindars and renters in their presence at all times, where there is no good reason for the zemindar not appearing in person.

66. That every petition or application relating to any matter of revenue, either verbal or written, shall be received, heard, and recorded by the Collector, whether dismissed or not; and the dismissal, with the reasons assigned for it, be recorded, leaving it to the party to seek further redress at the presidency, if he thinks fit.

67. Numerous petitions being daily presented to the Board from different quarters, which tend to embarrass and impede business of greater importance, as without having sufficient means of decision before them, they are under the necessity of making constant references; to remove this inconvenience, all petitions, being regularly signed and dated, shall be first presented to the Collector in whose districts the subject of complaint or representation may occur; who shall either afford redress or satisfaction to the parties aggrieved; or on the other hand, if the claim or fact is deemed inadmissible, the Collector shall subscribe or affix to the petition, the causes of dismissal, and return it to the petitioner (reserving an authenticated copy for record) who, if he should think proper, may afterwards lay it before the Board of Revenue, who will then be enabled, from the consideration of both sides of the question, to decide thereon, and either finally reject the prayer of the petition, or confirm such part as they may judge admissible.

68. And further, if any petitioner shall complain to the Board, of the Collector having refused, or unnecessarily delayed to give him a hearing, in which, if it shall be found he has been well grounded, such Collector will incur their severe displeasure, however trifling the cause; and if on the contrary it shall appear that the complainant has been guilty of misrepresentation, and that his petition had not been previously presented to the Collector, he will either receive an adequate punishment for such an offence from the Board, or be returned to the Collector for that purpose, to be made an example of, on the spot, as circumstances may determine.

69. That on the resignation of a Collector, he shall deliver over to his successor every public account and document, with all original letters received, and copies of letters sent, relative to his charge: two

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lists of such accounts, letters, &c., are to be assigned by the Collector on making over his employ, one, to be delivered to his successors, the other, to be transmitted to the Board of Revenue.

70. The Collectors are required to address the Board of Revenue, if they have reason to apprehend any particular inconvenience likely to arise from a literal adherence to any of the above regulations, and they are to state the grounds of such apprehensions to the Board of Revenue, who are to submit the same, with their opinion, to the decision of the Governor in Council. The above present general regulations are to be held in force from the 1st of August 1791; and the Collectors are to consider them as standing rules of conduct; any particular orders or instructions they may have received that are not revoked or superseded by the above rules, are also to be in force and observed accordingly. The Governor in Council require the strictest attention on the part of the Collectors of the revenue to all and each of the preceding regulations. And the Board of Revenue are hereby strictly enjoined minutely to attend to their execution, and to report every instance in which their observance shall be neglected, or in any manner omitted.

A true copy.

(Signed) WILLIAM HARRINGTON,

*Secretary.*

The Board entirely approve of the regulations selected from those established in Bengal, and modified according to the circumstances of the several Collectors employed under this presidency.

#### APPENDIX No. 16.

#### EXTRACTS FROM REPORT OF MR. PLACE,

Respecting the Land Tenures in the Jaghire; dated 6th June 1799.

Collector's  
Report on  
Land Tenures  
in the  
Jaghire.

Para. 69.—I draw my first arguments in favour of the hereditary right of the indigenous natives and husbandmen to the usufructuary property of the soil,—from the division of the lands into shares,—and from the appointment of a distinct class of people to record them, to note down every variation that takes place, and to keep all accounts of the cultivation and produce. As I have already said, these divisions are supposed to have taken place at the original settlement of each village, and where, to a greater or smaller number, according to the number of original settlers or of labouring servants that they brought with them; for I presume I need not explain that the latter, doomed to the meanest offices, can acquire no property in land. Had they been regulated by any other rule, villages of the same extent would have been divided into the same number of shares; whereas, whilst one is divided into ten, another having the same quantity of land annexed to it, may be divided into one hundred shares, but all equal. Every original share may be reckoned a freehold, which although it may have been subsequently subdivided into several smaller ones, they all hold of the proprietor of the original remainder, who retains a pre-eminence over them, and to whom, I imagine, they were originally considered to owe service: for his right of pre-eminence is still so tenaciously asserted and so unequivocally acknowledged, that when making the late settlement of the jaghire, a few *meerassadars* only of villages, where I knew them to be very numerous, appeared to rent them. I was told that these were the proprietors of the original shares: that all others were

sub-meerassadars, and would agree to whatever terms their principals entered into: and although I thought it proper that all should give their consent personally, or by writing, yet I found that the sub-meerassadars invariably considered themselves dependant upon the proprietor of that share, from which they had ramified, if I may use the expression. The village of Poolatoor, for instance, was originally divided into four shares, which stand upon its records, and originally held by four proprietors or meerassadars, but from those causes which in all parts of the world, occasion, in the course of time, a greater diffusion of property there are thirty meerassadars; yet the original division into four shares is preserved, and not multiplied into thirty. Ask any one of the thirty, into how many shares his village is divided, he will say four: ask him how much meerasssee, or how much landed property he has in the village, he will say a half, a quarter, a sixteenth, or any fractional part of a share. The village of Damerlah, on the other hand, is divided into 160 original shares, but is now enjoyed only by twenty-three proprietors, who are registered, as holding so many shares and fractional parts of a share. But although the sub-meerassadars are thus considered subordinate to their principals, this is all the difference between them; for they are equally entitled to participate in those fees and privileges which, as I shall show hereafter, mark the distinction between a *meerassadar*, or actual proprietor, and a *pyacarry* or temporary cultivating tenant. This, perhaps will convey a distinct idea of the terms meerasssee and meerassadar; and the system bears so strong an analogy to feudal tenure, that mankind, when formed into societies, seems to have been intuitively directed to it. It is indeed the doctrine of confederacy and subordination, calculated to impress upon the mind, that individual property is invariably subservient to the purposes of the community, and conditionally held of some superior. By the feudal system, the great feudatories held of the king, and the lesser owed service to their superior lords. The whole afterwards were denominated freeholders. Here the original meerassadars held also, of the sovereign, and the sub-meerassadars, of them: and all, I think, come precisely under the definition of freeholders, and are equally entitled to hold their property on the same terms.

70. In the course of the various revolutions that have happened since the original settlement of the villages, it may be supposed that their division into shares, has been frequently changed. Whole districts were desolated by the cruelties and arbitrary exactions of the Mahomedan Government, and the entire population of them removed, either temporarily or for ever, to some other parts of the country, for protection. If the whole returned to their native villages, they retained of course their former customs: but if partially, after any great lapse of time, or if the villages were settled with new inhabitants, these circumstances directed their future customs, as to the establishment of shares; still more, if the lands had by long neglect, been again overrun with jungle. But reverence for the customs of their forefathers and predecessors, if they could be discovered, for the most part, influenced their adoption. In the course of my management in the Jaghire, I have had occasion to settle villages of all descriptions, and have found this attachment to ancient habits and institutions, invariably prevail. Where remembrance of them was preserved, I adopted them, as far as was practicable; but in cases where none was to be obtained, that is, where the lands had grown entirely

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relinquishment is one; and many acts may be done contrary to tenure by which property is held, amounting to a forfeiture of it, and the land is wilfully neglected: for as the public revenue is drawn from it, public embarrassment in that case ensues, and it is incompatible with the State should be exposed to injury, by individual caprice. One of the first duties of the sovereign, is to neglect no means of rendering the

Vattel.

land under his obedience, as well cultivated as possible, and not to allow either communities or private persons to acquire tracts of land, in order to leave it uncultivated. Upon all these occasions then, the privilege appearing to me so inherent, and the exercise of it so indispensable, I had no scruple in giving cowle for the unoccupied meerasssee. To those who would consent to accept it. I gave it "to them, and their heirs for ever, so long as they continued in obedience to the Circars, and paid all just "dues:" in which words, are comprised all the duties they owe, and the conditions they are to perform. The effect hereby produced, I shall have occasion to explain hereafter.

85. Lastly, the right of the meerassadar to the property of the soil, is established by the Gentoo laws themselves. The translator makes a very obvious and just remark in his preface or commentaries, that "the code begins with regulations for that which is one of the "first cements of civil society, the mutation of property;" by which I suppose he means security in the possession, and free agency in the use of it. The laws speak of property and effects, and of estates real and personal; and the first chapter ordains that money shall be lent on pledge, security, bond or witness, the two first of which are to answer the payment of the debt, and the latter to prove its validity. Now these distinctions are perfectly conformable with our own ideas and our own laws; for although everything that belongs to a man may be called his property, in common language, yet when the term real is prefixed, it defines it to be that substantial kind of property which exists independent of himself, and which he cannot annihilate or destroy; on the other hand, personal property means that which is produced by a man's own labour or industry, and absolutely at his disposal. His money, his goods, or his chattels, may pass away from him; but his land remains for ever. I apprehend also the terms pledge and security will be most aptly applied to those two kinds of property, in the same order; for although property real and personal may be considered either as a pledge or a security, yet the word pledge conveys an idea of solidity most adapted to land or real property. It may be said also, that security does not always mean an actual deposit. A man may borrow upon the security of another; but it is the property of this man, the wealth which he is known to possess, that becomes the security, and not his plighted faith; for it is to answer the debt.

86. The Gentoo laws regulate the division, which a man among his sons, or which his heirs shall make among themselves, of his "globe land, orchard, houses, rents, &c., of his estate real and personal." They permit him to mortgage his land as a pledge for debt, and even to sell it.

87. Page 83. "A father shall not so give away or sell the effects "and globe belonging to himself, or to his father and ancestors, as that "his immediate dependant should be distressed for want of victuals and "clothing; if referring so much as his necessary for the immediate food "and clothing of his dependants, he should sell or give away the rest of

"the property, he has authority so to sell and give away." He could not sell or give away that to which he had not a permanent right; and as his sons may succeed to his estate, property in land, as well as other things, I conceive, is clearly made inheritable. I might quote many more passages, in support of the position: but unless any imputation, which I have never heard of, lies against the authority of the code, this will be received as sufficient.

88. The only objection that presents itself against the inheritance of land is, in the use of terms *glebe* and *glebe land*: but I think it is very easily explained away. If they are to be understood in the same acceptation as they have been among ourselves, with whom they signify those small allotments of land which belong to the clergy, village *mauniums*, which bear the nearest assimilation to them, must be meant. But when lands are in a state of villainage, that is, divided among the resident tenants, these terms mean each man's particular portion of the lands of the village; and in no other sense than this, can the Gentoo law be made to apply; for the *mauniums* of the *meerassadars* are often so small as not to be divisible among them, still less to admit of the operation of the law, in other respects.

89. If a parcel of land hath not been divided among brothers, they all shall receive equal shares." The village of *Madranticum*, and ten others dependant upon it, contain fifty-two *meerassadars*; and their *mauniums* consist only of  $26\frac{3}{4}$  *cawnies*. Supposing the *meerassee* to be equally divided among all, and any one man to have five sons, on his death they would divide a little more than ten *goontahs* each, or 640 square yards; the next subdivision would leave two *goontahs*, or 128 square yards, upon the same scale: and in the course of a short time, the property would be indivisible. In many villages, much larger than this, the *meerassee mauniums* are not a tenth part, belonging to perhaps a greater number of *meerassadars*: so that this kind of property is too diminutive to be an object of legal regulation; and in some, there are none at all: and we cannot suppose a law to be made for a nonentity. Besides, the Gentoo laws prescribe what is to be observed, in cases of the mortgage of "as much land as will serve for the maintenance of one man for a year." Now I don't know an instance where any man's proportion of village *mauniums*, will do this; and it seems intended for wise purposes, that they should not; otherwise he would cultivate his *mauniums*, and leave the other lands waste. Rules are also laid down for sons building themselves houses and making gardens "on their father's land," to which uses, *mauniums* cannot be applied; for they belong to the *meerassadars* at large, and are never parcelled out among them individually.

90. But not to weary with anticipating more objections by *meerassee mauniums*, I must be understood to mean only those which belong to the proprietors of the whole lands of the village, and not what are set aside for the various village servants, to whom there are often an adequate subsistence, but which do not come under the law in other respects. These village servants are respectively *meerassadars* of their office, to which the *mauniums* are attached, and cannot be sold or separated from it. But the first mentioned description of *mauniums*, I have not found to have any other design, than as tokens or attestations of the right of property in the lands. This may be said to stand in the rooms of title deeds; for when a man has no other proof, he rests

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compound Persian word from pay the foot, and karidum,

to labour; or as others, say, kisht, kar, kurdun to cultivate; signifying, a man who journeys to his work or cultivation. The Hindoo and Malabar word for this description of cultivator, is *succowashee* which signifies technically, that not being bound to any particular spot, he may take what belongs to him, and go where he pleases.—In fact, a sojourner, a resident pyacarry, that is such as I have assimilated to a copyholder in England, usually cultivates and makes his dwelling near them; but having a life estate in them, he receives no more than 45 per cent. of the produce, as may be seen by the old accounts which I furnished of Ontramalore. The pyacarry who cultivates from year to year, having only a contingent interest, which may expire with the harvest, it is necessary to hold out some additional incitement to him. He is usually brought from an adjoining village, where he has meerassee, and of course will not bring any part of his labour from that village, unless some extra advantage, which he cannot there have, is given to compensate him from doing so; he therefore receives 5 per cent. more than the resident pyacarry, or 50 per cent. of his cultivation, after setting aside fees. If he receives a higher proportion than this, it is under the sanction of specific agreements for the culture of waste or very poor lands. The Meerassadars having the choice of land, always cultivate that which is nearest to the village, unless select spots here and there are found, whose fertility will repay them for going to a distance.

190. This, therefore, which is an usage established by themselves becomes a fixed principle and criterion by which to judge of their genuine rights; and it is further established, by the fraudulent practices which I have before had occasion to observe were used in this respect. A man would enter one part of his cultivation in his own name, as Meerassadar, and the other in a borrowed name, as pyacarry; because in the first capacity, besides his share of the crops, he participates in the fees that Meerassadars collect upon the cultivation at large; and in the latter, he receives a higher warum than as Meerassadar he was entitled to. It was no unusual thing to keep the name of a Meerassadar upon the accounts, who had been dead perhaps fifty years, because it gave an opportunity to his successor to claim a higher share, under pretence of being only in trust of his meerassee, which he cultivated as a pyacarry, whilst at the same time, this successor was his son and heir, and being known as such among the inhabitants of the village, lost none of his fees. The excuse given for this was, that it was *mamool* to keep the name of the deceased upon record.

191. Such a counterfeit, argues that the share of the pyacarry is the highest that can in general be divided; and as most villages had at some time or other, admitted this class of cultivators, so it afforded for the most part, a good rule for establishing that of the Meerassadars; or, if there were any exceptions, villages under the same circumstances, supplied the defect. But as encroachments had been proportioned to the opportunities of making them so they were various and fluctuating. In some, they had been enormous, in others, moderate, and in a few, there did not appear to have been any; but as the discovery of the old accounts has since shown, always subject to the caprice and favour of the Circar and its servants; so that no degree of encroachment had been so uniformly observed, as to grow into established usage or prescription.

When, therefore, the inhabitants laid claim prescriptively to any particular rate of division, their title was destroyed by evidence of a different usage. Being introduced by the voluntary consent of the inhabitants themselves, it must be supposed to have been regulated, so as to leave him a reasonable compensation, and no more; for if he demanded more, he was not allowed to cultivate the land. There are particular situations in which he receives both more and less; but in the one case, it is by express agreement from year to year, or for the lease, and in the other, in conformity with local customs affecting particular villages. In all other cases, even if he makes no previous agreement, he is always considered entitled to half the produce, after deducting fees.

192. This rule then, with respect to pyacarries, raises such an implication, and affords so strong a presumption against the just claim of the Meerassadars, to so high a share as they receive, as supersedes the necessity of any other proof. A contingent interest must have some extraordinary compensation to balance the disadvantage, which the termination of it may occasion; and it is for this reason, that a tenant in Europe will be satisfied with a moderate profit upon a long lease, and that the landlord must concede to him higher advantages, for a short one.

193. There can be no doubt that the share of the pyacarry has gradually increased since the days of Saadut Ullah Cawn; for if, generally speaking, the Meerassadar's proportion was thirty-five per cent. at that time, a very little more may well have been a sufficient compensation to the former. And although I am of opinion that even less than the average of the present times, would both repay his labour and afford him a profit, yet it is the best criterion to follow, as having been determined by circumstances into which no enquiry can now be made; and because it is marked by general acquiescence and contentment. The rule also does not seem to be confined to the Carnatic, for independent of Bengal, it appears, by Tippoo's revenue regulations, to extend to the Mysore country, where the produce of land of a certain description—*hissa*, is equally divided between Government and the ryot;—and it is notorious that Tippoo pays the strictest attention to the situation of the husbandman.

194. By what I have said, it must be very manifest that reference to so distant a period as thirty or forty years, for establishing the just shares of the inhabitants, must either be impossible or inconclusive.—If practicable, as some villages may be supposed to have enjoyed a greater, and others a less degree of the favour of the Circar and its servants, they would consequently have made proportionate encroachments; some also might be labouring under their displeasure, and altogether deprived of the advantages, which by connivance they had once gained; so that so fluctuating a system, in all likelihood, would have been far from giving universal satisfaction. If a further retrospect was had, namely, into the days of Saadut Ullah Cawn, the same shares which they then enjoyed, would in these times afford them no more than subsistence. Both therefore, only offer a choice of difficulties; whilst in taking their own practice, as it has grown up and been established by the concurrence of various circumstances, as the basis of their just rights, I have done that which seems the least objectionable, and is the most agreeable to themselves.

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195. A Meerassadar, therefore, must be understood, in general to have a right to no more than 45 per cent. of the produce divisible between him and the Circar; except in certain situations, as follow:

196. First.—In lands which are situated under small tanks, holding from one to two months water; where the crops being dependent the first part of the season on timely rains, and the latter, on a sufficiency of water being retained in the tanks till they are matured, disappointment sometimes occurs;—the Meerassadar receives 50 per cent.

197. Second.—In high ground, under large tanks, where small picotahs are used to draw water to the crops, after the rains are over, he receives 55 per cent.

198. Third.—In situations where long picotahs are used throughout, he receives 60 per cent.

199. If he anywhere gets a higher share than this, it is by virtue of cowle granted to him for particular reason; as, to bring waste land into use.

200. Although it is natural to suppose that encroachments had been pretty general, yet considering the decrease of population, and the privation which the country has suffered of other advantages, particularly in the article of manure, which affect the abundance of the crops. I made no reduction below 45 per cent.: but if I found the customary share less, I allowed it to remain so; for it was fair to presume that the inhabitants thought it sufficient. It is accordingly, chiefly in those villages which are watered by channels from rivers, and from natural springs, which run more or less, and consequently the cultivation is carried on all the year round, that it varies from 40 to 45, but for the most part, stands at 40.—Below this, it is not found in ten villages throughout the jaghire, and those mostly in the Ponnary district.

201. These are the general directions which regulate the shares; but a variety of peculiarities may be imagined, which effect particular situations, and cannot be detailed; unless therefore I should be thought not to have carried my researches to the depth that they will admit; and that the matter should still appear to rest upon insufficient proof, a more minute detail will not be required, since every thing material resulting from this principle, is clearly shown by the *terwa* of the last lease.

202. What I have already noticed, must be always remembered; that besides the portion of the produce which the inhabitants divide with Government, their fees of every description are inviolably preserved to them; for without these, I am persuaded that nine-tenths of the produce would not suppress complaint, for the reasons which I have already given, that they are the tests of property; and however complicated they may be, still they are perfectly understood by each inhabitant, and on the receipt of them, his idea of right and justice depends.

203. They form a part of that system with which he is familiar; and however they may seem bewildered in inconsistency and confusion, yet, referring to rules and principles with which he is acquainted, he is inspired with confidence, and litigation is obviated. In a country where the law, in most cases, is determined by the evidence of custom, either as it is practised or preserved in the memory of the natives, the violation of the most trivial usage should be avoided; and however desirable simplicity may be, certainty is of much more importance. To alter a system to which they have been inured, in all likelihood through a series

of several generations, is attended with danger; for, to give it effect and durability, their habits, prejudices and sentiments must be changed; and by far the greater probability is, that attempting this, diffidence, chicane, and misery, will supply the place, of confidence, honesty and contentment. Innovation is always impolitic, for men cannot in an instant by any, even the strongest incentives, be reconciled to it; and until they are, both their public affections and their industry will be obstructed.

212. It is not easy to imagine a society without one or more members, who shall take the lead in the conduct of its affairs, still less is it to be expected, where, as in this country, society, united by the bonds of religion, is, by that sacred obligation, independent of the operation of nature. Each sect under the control of its superior, each, it may have been observed, has its patriarch both in spiritual and temporal concerns, chosen by themselves, and the latter, often hereditary when the son or next heir has, or promises to have, those qualities which besit him for the office. As in every sect, so in every district and in every village, there are leading men who direct the rest; but that ascendancy which was once gained by the reverence of character for the peace and good Government of the society, I believe has been often coveted and exercised, for a very different purpose.

213. When the inhabitants saw that the whole scope of the Nabob's management tended to prey upon the vitals of the country; when justice was withheld; every degree of extortion practised by himself and his Managers, and complaint never heard, but with a view to profit; this ascendancy was often desirable to secure the conveniences of life to the possession of it, at the expense of his neighbours, and competition became a fruitful source of revenue; as, instead of arising out of the voluntary choice of the inhabitants, it was converted into a sort of dignity conferred by the Circar servants;—the soothing influence of a bribe both procured and preserved it. Thus, it was changed into an instrument of oppression on the inferior classes, for the advantage of a few individuals. Every motive to industry was annihilated, except among the latter; and the reluctant labour of the rest, divested of their rights, and kept in a degraded state of humility, fed the Nabob's avarice, paid his whole train of corrupt relations and dependents, and lastly, furnished his scanty revenue, every year diminishing.

214. These superiors, graduating from the head man of a village to that of a district, conformably with the Nabob's general system of extortion, became objects of jealousy in proportion to the extent of their influence, and were required to disgorge to him the effects of that oppression, which they had been allowed to exercise over others. However sorely, therefore, their authority might be at first felt, when relinquishing the character of elders, they assumed that of petty tyrants; it soon obtained acquiescence, for the connivance of all, it was seen, was necessary to their common advantage. Upon this principle, the inhabitants at large were easily brought to act in consort with the head men, and persuaded implicitly to entrust the care of their general interests into their hands, and to follow their directions in all things tending to the common cause. Hence the interest of the head man of a village or district, is considered inseparable from that of the village or district at large; and the invasion of one, is a signal to unite the whole. Thus then, the chain of connection was carried on,—the husbandman depended upon the superior of the village, appointed to guard

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its welfare, as it were, in the general council of the district,—and the superiors of the villages, upon those of the district, who carried on their machinations immediately with the servants of the Circar; and hence it is, that without any previous communication with each other, the whole population of a district are so often, upon the signal of alarm being given, seen to combine for the promotion of one object, which cannot be equally beneficial to the whole, if it is not detrimental to by far the major part.

215. I shall not enlarge upon the conduct of the Nabob and of his Managers in other respects, as already touched upon; too notorious as it is for a want of faith, and for oppression in all its relations. The evils which it occasioned sprung from the same root, and pervading every part of the Carnatic, it was under the mature growth of such habits as they necessarily occasioned in his subjects, that the Jaghire fell into the Company's own hands; but to add to its misfortunes, not until it had been more than half depopulated, ravaged with fire and sword, and its tanks and reservoirs so long neglected, as almost to be effaced and destroyed.

342. I have mentioned before, the dependence of the interior, or fractional, upon the principal, or integral shares, and the custom that prevailed in making the late lease, of the proprietors of the latter only, appearing to enter into engagements; and although I endeavoured to obviate this, by requiring either the personal attendance of all, or that the absentees should furnish the others with written authorities, which were always produced to me, yet for particular reasons among themselves, I afterwards found my precautions were without the effect that I intended. It is indeed probable that the novelty of the thing might occasion suspicions of a design, that they thought it their interest to defeat. A minute enquiry into the state of property always occasions alarm; and men are, by natural habits of jealousy and mistrust, ever averse to disclose their real worth. But if it produced this consequence in some instances, where there was a mutual reliance among themselves, in other respects, it was beneficial; because, as I signified that the rightful proprietors were on all occasions to have the preference, and held out every encouragement to them to come forward, it gave an opportunity to great numbers to assert their claims to lands, of which they had been most unjustly dispossessed; and in many districts much more of my time was taken up by investigating these claims, than in renting the villages. I have had occasion to state the iniquitous uses which the dubashes made of their power over the Jaghire, in acquiring property for themselves or their dependents;—the means that they so fruitfully possessed of drowning by artifice, by money, or by influence, the complaints of those whom they wished to remove;—the precarious tenures by which property hence became held, and its constant changes from one possessor to another. The confusion introduced, and the injustice which had been maintained, is hardly to be imagined. A dubash of some description was always the origin of these complaints; and it afforded me a singular gratification to be the instrument of restoring numbers of unprotected sufferers to their rights, who without such an occasion, must still longer have been kept out of them. Hope, however, never dies in a native; the vicissitudes of the country have been too numerous to encourage despair; and although all respect of property was destroyed, yet as favour or corruption was the momentum of the grand machine, it was a chance, almost equal, that every man

might at one time or other, come within its influence, and displace to-morrow, the man by whom he was displaced to-day. This consideration, together with a natural attachment to his soil, the rivet, as it is emphatically called, which bound him to it, often reconciled the ejected meerassadar to the temporary use of that which he could not substantially enjoy; many indeed had withdrawn; but were always at hand, when gladdened by the hope of recovering their rights. Whatever time, therefore, was occupied in this business, was fully compensated by the benefit that it conferred. A simple story, and short enquiry, generally proved the injustice, and occasioned redress; or if the matter of complaint was complicated, and involved a question of law in regard to the descent of lands, an arbitration in my own presence, by men chosen either by the parties or by myself, if they desired it, speedily and equitably adjusted it.

343. In an account which I have in hand, and will if possible complete to accompany this report, the meerassadee of every village is minutely detailed, and its distribution among the respective proprietors by name; but it is a subject of such intricacy as ought to have a further separate enquiry to be accurately ascertained, if indispensable towards any material object that may be in view; but it is also a subject of such delicacy, that, for my own part, I think that further enquiry would only tend, at least at present, to clog that freedom of property which should always be unrestrained, for a suspicion has already been awakened that it would be prudent to allay.

344. By an accompanying abstract account, it will appear that the whole lands of the Jaghire are divided into 17,821 $\frac{1}{2}$  meerassadee shares; that the number of existing rightful proprietors amount to 8,387, who hold 15,994 $\frac{1}{16}$  of those shares, and that the remainder, or 1,827 $\frac{1}{16}$  shares, are unclaimed, but occupied by pyacarries. Of these, however, it is to be observed, that a part also belong to the meerassadars, to which, for political reasons, they chose that their right should lay dormant; and the rest, by the consequences of the war of 1780, and the subsequent famine, are altogether without claimants. The great difficulty which I could not surmount, before leaving the Jaghire, consisted in discriminating between the two latter; for although the actual proprietors of every village, might be supposed sufficiently known to the Curnums, yet as the former had secret motives for a temporary disavowal of part of their lands, and as there existed no very urgent reason why they should entirely disclaim them, I was cautious of pressing this matter, and chose that it should continue in suspense, until either those motives should die away, or a formal renunciation be required on grounds of public exigency, which cannot well be any other than an increase of population, when every man will gradually assert his right, without any other impulse than his own interest.

345. So much as every subject relative to the Jaghire, as well the eradication of abuse by all classes of inhabitants, as the restoration of their genuine rights, and substantiation of property, stood in need of revision and reform, it ought not to have been expected, that every thing should be accomplished at once. Some things must be left for future completion and gradual attainment; and the actual distribution of the lands is one of them. Considering, also, whatever may be the real character and principles of the British Government; that from circumstances, the inhabitants of the Jaghire have felt but little of its disposition to do them justice, and that intriguing

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men have always interposed to prevent the redress of their grievances ; it ought not to be wondered at, that any assurance whatsoever, the faith of which they have yet to experience, should fail to establish their confidence of future protection. There are many undoubted symptoms of a better, and, I hope, growing dependence on public faith ; but it must ripen spontaneously, by conviction of the actual benefits that are derived from it, or if unnaturally forced, will infallibly be supplanted by suspicion. The transition between the Government that they have been accustomed to, and that which it is the object to establish, and by whose principles it is intended that they shall substantially benefit, is too quick for their apprehension, and the change too great to be thought durable.

346. I think it by no means unlikely however, that this collusive concealment or disavowal of property, may in some instances, have been promoted by the new system, that the meerassadars might revert to it, in case of failure in their engagements ; and that the pyacarries withhold from accepting of the unclaimed part, in order to avoid participating in the rent of their villages to which they belong. But as this conduct can proceed only from those doubts which the novelty of the undertaking may have excited, I think that their diffidence may in a great degree be dissipated, by the adoption of judicious measures, on the formation of the next settlement. If by an equal and just assessment, they should be convinced of the advantages of the system, the lands will rise in value ; the meerassadars will deem it safer to assert their full rights, than expose any part of the risk of being disputed ; and the pyacarries will be encouraged to obtain confirmation in that property, which by longer forbearance, they may be compelled to forego. This is a subject of considerable importance to the future success of the system, and every conciliatory measure should be adopted to promote the confidence of the inhabitants.

347. The number 8,360 meerassadars appears, however, small to enjoy so extensive a property as even they avow to belong to them, and pay so large a revenue ; but it must be remembered that the heads and principal branches of families only appear as proprietors, in whose name all the members and other branches are included, who perhaps may amount to ten times that number. The law of primogeniture is unknown among the Hindoos ; and property is divisible generally in equal shares among the sons, by which, if each had claimed his distinct portion, it would in the course of time, have become indivisible, or at least separately insufficient for his maintenance. In order to correct, therefore, the manifest inconvenience of their laws in this respect, the sons preserve an union and co-partnership among themselves, which continues perhaps through several generations ; a part attend to their inheritance and the rest seek other employment. Necessity pointed out this remedy, and custom has made it a disgrace not to conform ; for they are particularly liable to the censure of their caste, if they separate and divide their estate. Yet inveterate animosities sometimes break out, to the gratification of which, every other sentiment and every interest must give way.

348. It would be superfluous, impracticable, and impolitic to ascertain with greater precision than has already been done, the measured extent of each share, or of each man's proportion of meerassas ; because, in the first place, it would strengthen those suspicions which have arisen, and in the next, it would only be done by personal survey, and the most

unremitting attention, which I think hardly any one man can give, till the completion of such a work, independent of innumerable variations that would take place while it was in hand; and it would be unwise, because, not only it will be ever the most beneficial mode to let the lands of every village jointly to the inhabitants at large, both with a view to security and to good cultivation; but to let them separately, would tend to create divisions and dissensions, to the undoubted embarrassment of themselves, as well as of the public. No difficulty occurs in fixing the value of all the lands together of one village, but it would be nearly impossible to assign to every small allotment its portion so exactly, and with such due regard to fertility of soil and other circumstances, that some should not benefit and others suffer; yet the latter, would not receive the assistance of the former, in case of failure in their engagements.

349. At present, every village considers itself a distinct society, and its general concerns, the sole object of the inhabitants at large; a practice, surely, which redounds as much to the public good, as to theirs; each having, in some way or other, the assistance of the rest; the labours of all yield the rent; they enjoy the profit proportionate to their original interest, and the loss falls light. It consists exactly with the principles upon which the advantages are divided by a division of labour; one man goes to market, whilst the rest attend to the cultivation and harvest; each has his particular occupation assigned to him, and insensibly labours for all; but if each had these several duties to attend to, it is obvious that all the inhabitants must be absent together at those times that are most critical, both to them and to the State; and that many must want those abilities necessary to the performance of the various employments that would arise.

350. If a measurement of lands should be made, with a view to assign to each proprietor what belonged to him, and to confine him to the cultivation of that spot only, it would interfere with another practice, which very frequently prevails, and which I do not know can be surmounted, of each changing his lands every year. It is found in some of the richest villages, and intended, I imagine, to obviate that inequality to which a fixed distribution would be liable.

351. On the whole, I cannot but consider that any reform tending to do away the union, or, if I may be allowed the expression, the unity of the inhabitants, and to fix each exclusively to his property, will be attended with danger. Every man's right and place is well known among themselves; and the customs to which they are attached, as I have before said, are necessary to their contentment and confidence. If it should be observed that they give way to intemperance and abuse, I answer, that the superintending authority placed over the inhabitants; whilst it assures every man of the redress of his wrongs, encourages him to know his rights. If he complains, enquiry is instituted; and if he does not, it is fair to conclude he is contented, and receives justice among his associates; for it is hardly possible to conceive a man, to whom property descends, labouring under such a degree of ignorance, or so destitute of friends and relatives, that he can be egregiously imposed upon, since neither an idiot nor a lunatic can inherit landed property; still less if he succeeds to it by purchase, which argues sufficient natural understanding to know if he receives his just dues.

## APPENDIX No. 17.

LETTER FROM MADRAS GOVERNMENT TO THE  
BOARD OF REVENUE,

On the Appointment of a Special Commission for permanently settling  
the Lands; dated 9th February 1802.

EXTRACT Proceedings of the Special Commission at Fort St. George,  
9th February 1802.

Diary.

To William Petrie, Esq., President, &c., Members of the Board of  
Gentlemen, Revenue.

Para. 1. The Right Honourable the Governor in Council having  
deemed it to be expedient to appoint a special Commission, for the pur-  
pose of fixing with all practicable despatch the settlement of a permanent  
land-revenue in the district at present capable of that necessary im-  
provement; I am directed to acquaint you, that his Lordship in Council  
has been pleased to nominate William Petrie, Esq., and Messrs. Thomas  
Cockburn and Josiah Webb, to be the Commissioners for that purpose.

2. The appointment of the Commission, will be confined to such  
proceedings as may be necessary to the permanent settlement of the  
districts under its immediate consideration; and will not interfere in  
the ordinary transaction of the business of the Revenue Department.

3. I am directed to assure you that the Governor in Council has no  
intention of casting, by this measure, any imputation on the Board of  
Revenue; but considerable progress having been made towards the  
attainments of this most desirable object, his Lordship in Council is  
anxious that the body of information already collected, should be ap-  
plied with the utmost practicable degree of expedition to the com-  
mencement of the settlement.

4. The state of the valuable and extensive provinces which have  
been recently annexed to the dominions of the Honourable Company  
under this Presidency, will require the undivided attention of the Board  
of Revenue to the immediate improvement of those territories, and to  
such arrangements as may be necessary, with a view to the introduc-  
tion of the permanent settlement of the land-revenue, at the earliest  
practicable period of time.

5. The Governor in Council is therefore desirous of avoiding all  
further delay in the commencement of this most essential work, by  
directing it to the constant attention of the Commission, and at the  
same time to provide for the efficient execution of the business of the  
Revenue Department, by relieving the Board from that laborious atten-  
tion which is indispensably requisite to the progress of the settlement.

6. By these means, the Governor in Council expects to provide  
for the commencement of a permanent settlement of the land-revenue,  
by the immediate application of the materials already collected; and  
at the same time, to avail himself of the information, experience, and  
talents (especially selected by the Honourable Court of Directors) in  
directing the ordinary administration of the revenue, and in advanc-  
ing the provinces recently acquired, to that state of improvement  
which may admit of the settlement of a permanent land-tax, at the  
earliest practicable period of time.

7. In the absence of Mr. Cockburn from the Board of Revenue, in  
consequence of his nomination to the Commission, Mr. Oakes will dis-

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Madras Gov-  
ernment, of  
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charge the duties of the senior member of that Board; and as the progress of the permanent settlement will occupy a considerable portion of the attention of Mr. Cockburn, during the remaining period of that gentleman's residence in India, the Governor in Council relies on the vigilance and abilities of Mr. Oakes to sustain the duties which will devolve on him.

8. In consideration of the extraordinary labour and responsibility which by these means will be imposed on Mr. Oakes, the Governor in Council permits him to draw a salary equal to that of the senior member of the Board of Revenue.

9. The Governor in Council has judged it to be necessary to explain the grounds of these measures, as well as for the purpose of removing from the minds of the Board of Revenue any diffidence of his lordship's intention, as of expressing to you the object of his lordship's wishes and arrangements; for it will be obvious to you, that the execution of these orders, will require the most cordial co-operation on your part with the Commission, and the most prompt obedience on the part of the subordinate officers under your authority, to the orders which may be issued by the Commission.

10. I am therefore directed to desire that the records of the Revenue Department may at all times be open to the members of the Commission, and that such papers as may be required, shall be immediately furnished by the Secretary to the Board of Revenue. I am further directed to desire, that the Collectors and the subordinate officers may be instructed to obey, in the first instance, all orders which may be directed to them, by the authority of the Commission. The Governor in Council desires that these orders may be issued to the Collectors without delay.

We are, &c.,

(Signed) CLIVE.

J. STUART.  
W. PETRIE.  
M. DICK.

Fort St. George, 9th February 1802.

# APPENDIX No. 12.

## INSTRUCTIONS ISSUED TO COLLECTORS UNDER THE PRESIDENCY OF FORT ST. GEORGE, AS TO PER- MANENTLY SETTLING THE LANDS; DATED 15th OCTOBER 1799.

Extract Proceedings of the Board of Revenue at Fort St. George,  
the 14th October 1799.

Read the following draft of General Instructions, ordered to be prepared  
in Consultation the 9th September.

1. The following is copy of the Orders of Government, under  
date the 4th September last.

To William Petrie, Esquire, President, and Members of the Board  
of Revenue.

Gentlemen,

We have received your Report on the proposed changes in the  
Revenue System on the Coast, and shall hereafter issue the  
Orders thereon. In the meantime, we desire that you should  
proceed with the necessary arrangements for forming a permanent settlement  
and that you should be prepared to submit a report on the progress of  
our intention to constitute proprietors of the lands.

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zemindaries, on the best information which your records and the recent enquiries of your Collectors may afford.

You are already fully informed of the principles on which the permanent settlement has been established in Bengal; and we desire, generally, that you will conform to those principles, in all cases in which it may be practicable.

You will also prepare every necessary information respecting the rights of the talookdars and under-tenantry throughout the different districts; that in confirming the proprietary rights of the zemindars, we may not violate the ascertained rights of other individuals.

In the Havelly lands, in which the property in the soil is vested immediately in Government, you will prepare to form small subdivisions or estates of from 1 to 10,000 pagodas annual jumma; and you will apportion the allotment in such estates with a due computation of their actual assots; it being our intention, where it may be practicable, to dispose of or otherwise transfer the proprietary right in all such lands to native land-holders.

We are, Gentlemen,

Your most obedient servants,

(Signed) MORNINGTON.

CLIVE.

GEO. HARRIS.

W. PETRIE.

E. W. HALLOFIELD.

Fort St. George, 4th Sept. 1799.

2. In order that you may be able fully to comprehend the proposed new system, as resolved upon in the foregoing letter, we shall explain to you the principles of it; which, by pointing out to you the objects in view, will better enable you to furnish the requisite information in the first instance, and ultimately to carry into effect the wishes of Government.

3. They may be reduced under the following general heads; viz.

Constituting the zemindars proprietors of their respective zemindaries, as estates. Concluding with them, a permanent settlement:—their estates answerable, by sale and transfer, for any deficiency in the due discharge of the public revenue. The right of talookdars, and of all other description of inhabitants, to be secured against any infringement, by or in consequence of the confirmation of the zemindars or others in the proprietary right in the soil. Respecting persons declining to hold their estates on the jumma which shall be assessed thereon; and disqualified land-holders.

Relative to the transfer of estates, in whole or in part, from one proprietor to another, by public or private sale, gift or otherwise, and the apportioning the fixed jumma on each division respectively; regarding native revenue officers to keep the account of revenue, and furnish other information for the purpose of Government. The disposal of the present Havelly lands, the proprietary right in which is now vested in the Company.

4. At present, the zemindars hold their zemindaries by a tenure so precarious as scarcely to convey the least idea of property in the soil. It has been considered an hereditary possession, but the public assessment has been fluctuating and arbitrary, and the whole zemindary liable to sequestration, in case of even a partial failure in the kists, at the pleasure of Government. Several instances have occurred of this al-

ternative having been resorted to, and the zemindars becoming pensioners; for it has rarely happened that they have been restored, owing to the accumulated arrears of public revenue remaining undischarged from the assets of the zemindary under management of the Collector. At his period, several are in the predicament here described.

5. This system having been found delusive to Government, and at the same time, incompatible with the general interests of the country, it has been resolved to adopt therefrom introduced some years since into the Bengal provinces, by constituting the several zemindars and other land-holders having individual claims to such distinction, actual proprietors of the soil or lands composing their estates, subject to such conditions as will be hereafter noted; and secured to them, under strict adherence to those conditions by regular established Courts of Justice;—the principles of these, will be also hereafter explained.

6. When the possession of land no longer subjects the proprietor to the disgrace he is at present liable to; and when the tenure is known to be secure, as long as the fixed public dues are regularly discharged; and that whilst they conform to the laws to be administered by the Courts, there is no power in the country that can infringe their rights or property, or oppress them with impunity; there can be little doubt but land will be everywhere cultivated, and that a considerable portion of the wealth possessed by the inhabitants, which now lies idle, or is employed in other channels, will be applied to the improvement of it.

7. In order, however, more effectually to secure this great consideration, by giving property its chief value, by the stimulation of the public demand thereon, it has been further resolved to form a regulation with each estate on a principle of permanency, calculating the value upon equitable moderate terms, according to the resources of the district; maintaining its present state and probable improvement in the course of a short period under the system of property and security about to be planned.—The former, or *existing* value, may be ascertained adequate to the principle, as is done in Germany, and Scotland, and Ireland.

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issued to Col-  
lectors under  
the Presi-  
dency of Fort  
St. George,  
in Oct. 1793.*

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issued to Col-  
lectors under  
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dency of Fort  
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9. We are aware that the land-holders and cultivators on this Coast have not been accustomed to the more regular form of Government which has been gradually established in Bengal; but security of property, and the numerous advantages connected with it, are benefits, of the importance of which they must soon be fully sensible, although they may not be immediately able to comprehend the causes from which they are derived.

10. We quote for your information, the following observations of the Honourable Court of Directors, on a permanent settlement applied to Bengal, viz., "We find it convincingly argued, that a permanent assessment, upon the scale of the present ability of the country, must contain in its nature, a productive principle; that the possession of property, and the sure enjoyment of the benefits derivable from it, will awaken and stimulate industry, promote agriculture, extend improvement, establish credit, and augment the general wealth and prosperity. Hence arises the best security, that no permanent diminution can be expected to take place, at least to any considerable amount. Occasional deficiencies may occur for a time, from the mismanagement of particular land-holders; but it cannot be supposed that any of the lands will permanently be less productive, than at present; and as we have every reason to believe that the jumma now formed, is moderate in its total amount and properly distributed, the lands themselves will, in most instances, ultimately be a sufficient security for the proportion charged upon them, with respect to losses from drought, inundation, and other casualties. These occur also in the present system, and usually fall upon the Company themselves; but it will hereafter be different; because the advantages of proprietary right and secured profits in the land-holders, will on his part, afford means to support, and excite exertions to repair them. The deficiencies of bad seasons, will on the whole, be more than counterbalanced, by the fruits of favourable years. There will thus be a gradual accumulation, whilst the demands of Government continue the same; and in every step of this progressive work, property becomes of more value: the owner of more importance; and the system acquires additional strength.—Such surely appears to be the tendency and just consequences of an equitable fixed assessment.

11. "With respect to the objections drawn from the disorder and confusion in the collections: the uncertainty of their amount; the variable indefinite rules by which they are levied; the exactions and collusions thence too prevalent; the intricacies in the details of the revenue business; and the ignorance and incapacity of the zemindars. Lord Cornwallis charges these evils so far as they exist, (and we think with great justice) upon the old system, as a system defective in its principles, and carrying, through all the gradation of the people, with multiplied ill effects, that character of uncertain arbitrary imposition which originated at the head. He therefore very properly contends, that reform must begin there; and that in order to simplify and regulate the demands of the land-holders upon their tenants, the first step, is to fix the demand of Government itself.

12. "Having thus explained our opinions on the several points which have arisen, we conclude, by stating to you, that important and arduous as we consider the measure of a perpetual settlement, and irreversible as it is in its nature, we think ourselves bound, from considerations of duty to all the interests which it concerns, we think

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"ourselves bound, from considerations of duty to all the interests which it concerns, to proceed to it. No conviction is stronger upon our own minds, than that instability in the mode of administering our revenues, has had the most prejudicial effects upon the welfare of the provinces upon our affairs, and the character of our Government; and of all the generated evils of unsettled principles of administration, none has been more baneful than frequent variation in the assessment;—it has reduced every thing to temporary expedient, and destroyed all enlarged views of improvement. Impolitic as such a principle must be at all times, it is peculiarly so, with respect to a dependent country paying a large annual tribute, and deprived of many of its ancient supports: such a country, requires especially the aid of a productive principle of management, and it is with solid satisfaction that we look to the great resources which it yet has, in its uncultivated, though excellent lands; but these lands must be opened;—and what have been all the attempts of nearly thirty years to this end produced?—what are we to expect from still leaving room for the principle of fluctuation, which has prevailed during that period, though we may profess to place succeeding change at a remoter distance?—Long leases, with a view to the equal gradual establishment of a permanent system, though recommended upon the ground of safety, we must think, would still continue, in a certain degree, the evils of the former practice. Periodical corrections in the assessments, would be, in effect, of the nature of a general increase, and tend to destroy the hope of a permanent system, with the confidence and exertion it is calculated to inspire. Had such a system been adopted twenty years ago, and fairly followed, it is not to be doubted that the produce, manufactures and commerce of the country, would at this time, have been in a more flourishing state than they are; and the people, sensible of a new order of things, of privileges, and prosperity unenjoyed before, would have risen in their character, and felt real attachment to the Government from which those blessings are derived."

13. The assessment on the zemindaries is to be fixed exclusive and independent of all duties, taxes, and other collections known under the general denomination of sayer, which includes that of the abkarry, or tax on the sale of intoxicating liquors and drugs.

14. This assumption of the sayer, is however not meant to include the rent derivable by the proprietor, for orchards, pasture grounds, and fisheries, or for warehouses, shops, or other buildings, the same being for the use of the ground, or, in other words, ground-rent; though these have been sometimes classed under the general denomination of sayer, such rents being properly the private right of the proprietor, and in no respect, a tax or duty on commodities, the exclusive right of Government.

15. It is also to be fixed exclusive of the salt revenue, and independent of all existing alienated lands, whether exempt from the payment of public revenue, with or without due authority, (the village mauniums, or lands held by public and private servants in lieu of wages; excepted;) the whole of which, are to be considered annexed to the Circar lands, and declared responsible for the public revenue assessed on the zemindary.

16. All allowances of cauzees and Government revenue officers, (Curnums excepted,) heretofore paid by land-holders, as well as any public pensions hitherto paid through the land-holders, are to be added

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to the amount of jumma, and to be provided for by Government, under prescribed regulations.

17. With respect to the amount of the permanent settlement to be concluded on these principles with the zemindars, you will observe that Government have desired us to prepare materials for that purpose, on the best information which our records, and the recent enquiries of our Collectors, may afford. In reference to the former, it has been resolved to adopt the statements of the Committee of Circuit, as the general standard; that is after deducting the amount of the revenue derived from the sayer or internal duties, and salt included therein, which, as already noticed, are to be resumed entirely into the hands of Government, the latter, to be placed under the management of the Collector, and the former, to be at their pleasure, collected, suspended, or abolished; taking two-thirds of the remaining gross collections upon a general calculation, as the average estimate of the fixed land-tax. "We do not mean by this, to lay it down as a fixed principle, that each zemindary shall be assessed according to this ratio, from the accounts of the Committee of Circuit, as in that case, we might proceed to form the settlement, without further delay; but it is expected that the amount of the permanent settlement, will not fall short in the gross of the aggregate two-thirds of the Committee's statements, after the deduction of the sayer and salt as above-mentioned.

18. Some variation may be necessary, with respect to particular zemindaries, arising chiefly from local considerations: and it is on this account, that we wish to avail ourselves of any information you may be possessed of, or may be able to procure, in addition to what is already on record, since the date of the Committee of Circuit's reports.

19. In allusion to these reports, it will occur to you that the accounts which accompanied them, were collected under circumstances which leave no doubt of their having considerably underrated the value of the districts at that period; the Committee themselves admitted that the revenue officers from whom they were obtained, were the actually Circar servants under the control or influence of the zemindars or others, whose interests rendered it an object of the first consequence, to conceal the real resources of the country, and consequently to corrupt the channels through which the Committee were seeking the required information. In some instances, indeed, they were obliged to take the accounts from the zemindars themselves, and in all others, there was equal reason to believe, from the above-named cause, that they were fabricated to serve the interested purpose of the principals, who naturally regarded the enquiry that was going forward with a jealous eye, and made it a common cause among all gradations of people, to depreciate their resources as much as possible. In some situations, subsequent experience of the collections has incontrovertibly established this fact; and where this has been the case, there can be no hesitation in increasing the jumma beyond the two-thirds of the Committee's statement, whilst in others, particular circumstances may render it politic to demand less, though the actual value of the districts should even exceed, as we have concluded, the Committee's accounts;—such as Frontier Hill zemindaries, which may be difficult for internal management, and not easy of access; but great responsibility will attach to the opinions you may give, in recommendation of any such exceptions; and it will be expected that you fully and specifically state the grounds of them; as Government will not recede from the demand, according to the general

standard before stated, but on the most satisfactory explanation of its expediency.

20. In the consideration of the proposed settlement, we have not been unmindful of the famine which has intervened since the Committee of Circuit's reports; but above seven years have elapsed since that calamity, during which, the country has been gradually recovering from its effects; and though a further lapse of time will be necessary to its complete recovery, the fact we have noticed of the districts having been considerably under-valued by the Committee, and the great advantages to be derived by the proprietary land-holders under a permanent settlement, satisfy us that they will be in general fully competent to the proposed assessment. That you

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may be at no loss as to the general standard we have resolved upon, we shall transmit you herewith, Extract from the Committee of Circuit Accounts, including the zemindaries in your division, showing the deductions to be made on account of salt and sayer, and the two-thirds of the remaining gross collections.

21. The amount of sayer and salt being deducted from the gross collections before the two-thirds, (forming the last column,) are taken, the only claim to remuneration which the zemindar could advance, would be on account of the one-third which would have been left to him, had the collection of the sayer been continued in his hands; but deducting therefrom the charges, collection, the net profit, or income, supposing it to amount to even two-tenths of the sum stated by the Committee of Circuit, would be so inconsiderable, that we deem it to be amply provided for in the favourable terms of the permanent settlement, adverting to the sacrifice of revenue to be made by the Company, by abolishing the numerous internal chokies, and to all the advantages connected therewith. You will therefore understand that the settlement is to be formed on the principle of excluding the zemindars from all interference with, or participation in, the collection, or disposal of the sayer, which Government assumes to itself as its indefeasible right; but allowing them a deduction in their jumma of one-tenth of the net produce from the salt, as estimated by the Committee of Circuit.

22. It is further to be understood, that Government will impose such assessment, exclusive of the permanent settlement, as they may deem equitable, on all lands at present alienated, and paying no public revenue, which may have been, or may be proved to be held, under illegal or invalid titles, and the revenues of which, is not included in the Committee's accounts. Rules will be prescribed for trying, in the regular judicial Courts, the validity of the titles of persons holding, or claiming a right to hold such lands, and for determining the amount of the annual assessment to be imposed thereon by Government, if exceeding a certain extent, otherwise to be considered the property of the zemindar.

23. Further rules will also be enacted in regard to all lands paying no revenue to Government (the titles to which may be confirmed) in case of the grants, some of which are for life only, expiring and escheating to Government, when they would also be liable to additional assessment by Government, forming no part of the present resources of the district on which the permanent jumma is calculated. It is to be presumed great progress has been made, in ascertaining all alienations, in consequence of the Board's orders under date 23rd May 1795.

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24. You will hereafter be furnished with a publication respecting these lands, requiring all grants to be registered within a specific period, and in default thereof, to be thenceforward declared invalid, and resumable without enquiry, unless in very peculiar cases, wherein sufficient cause can be shown for the omission; and to prevent all future alienations, as well as for the information of the local authorities, of the number and extent of these lands, a regular register will be formed in the first instance, and hereafter kept, of all existing grants and mutations, noting progressively those which may be resumed, or otherwise cease.

25. All private lands at present appropriated by the zemindars and other land-holders to the subsistence of themselves and families, as well as all lands held by private servants and dependants, will be considered as forming part of the Circar land, and therewith responsible for the public jumma.

26. All Police allowances in land or money, at present appropriated for the support of this department, is to be considered exclusive of, and unconnected with, the permanent settlement, and resumable by Government, should they take the conduct of it, into their own hands; but in that case, to be solely applicable to that purpose.—And we desire you will take the necessary measures for ascertaining the particulars of each, and report them for our information, explaining fully at the same time, the establishment kept up, and the regulations under which this duty has been performed by the zemindars: this is not meant to include the fees and mauniums of village talliards or watchers.

27. It is well known that in the Circars there are very extensive tracts of uncultivated, arable, and waste lands, forming part of every zemindary. These are to be given up in perpetuity to the zemindars, free of any additional assessment, with such encouragement to every proprietor to improve his estate to the utmost extent of his means, as is held out by the limitation of the public demand for ever, and the institution of regular judicial Courts to support him in all his just rights, whether against individuals or the officers of Government, who may attempt in any respect to encroach upon them. The advantages which may be expected to result, in the course of progressive improvement, from these lands, will, or ought to put the zemindar upon that respectable footing as to enable him with the greatest readiness to discharge the public demand, to secure to himself and family every necessary comfort, and to have besides, a surplus to answer any possible emergency.

28. There may be instances of a zemindary having so little recovered from the effects of the famine, and subsequent mismanagement, as to be unequal at first to bear the full amount of the proposed assessment. In such case, it is our wish to be fully informed on the subject; premising, however, that nothing but the most satisfactory documents will be admitted, as the grounds for any temporary abatement on this account: but should such documents be laid before us, we shall consider within what time, under the new system, it may be reasonably expected the districts will arrive at a state of improvement competent to bear the full assessment, and in the interim, require a rissud, or gradual rise, until it reach the full assessment; the several progressive demands to be specified in the sunnuds conferring the proprietary right in the soil, together with the dates, so that the proprietor may be equally at a certainty as to the extent of the public demand to be ultimately made upon him, as if a permanent settlement was to be

concluded, at once for a specific sum. In all such cases, we shall expect the opinion of the Collector, which it will be of the most material consequence to himself as well as to the public, not to offer on light grounds, but on the most diligent enquiry and personal investigation, explaining from what sources his information is derived.

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29. Having constituted the zemindars proprietors of their estates, the land becomes the security to Government for the due realization of the public jumma assessed thereon. Instead, therefore, of the practice which has hitherto obtained, of dispossessing the zemindar of his whole zemindary, and putting it under the management of the Collector, in the event of any material failure in the public payments, such portion thereof as may be adequate to produce at the public sale, a sum equal to the deficiency, will be separated from the estate of the defaulting proprietor, a proportionate quota of his fixed jumma be attached thereto, and after due public notice, (as well to give the said proprietor a reasonable time to avert the loss of his property by the liquidation of the arrears, as to do him justice, should he persist in withholding it, by affording an opportunity of selling the lands to the best advantage,) it will be put up at public auction, and sold to the highest bidder, who with the land will purchase the right of property in the soil, and from thenceforward be considered the legal zemindar or proprietor, paying to Government the quota of the public land-tax transferred therewith, while the defaulting proprietor will cease from that date, to have any right or title thereto. Specific regulations will be laid down for the guidance of the public officers in all such cases; and if the zemindar or other land-holder thinks himself, in any respect aggrieved; the Courts will be at all times open, to grant him redress. As the lands improve under the new system, arrears will be less frequent; at the same time, the tenure under which it is proposed the proprietors shall hold their property, will render it daily a better security for the discharge of any balance. The industrious land-holder, sensible of the advantages placed within his power, by the improvement of his estate to whatever extent beyond his fixed permanent jumma, being effectually secured to him, will never expose himself to the above consequence, while the more dissipated and careless will feel the effects of their folly, and prove a useful example to others, at the same time, that their lands being transferred to more thrifty proprietors, the prosperity of the country will increase in proportion.

30. Rules will be established to enable the proprietors and farmers of land to realize with promptness what is justly due from their under-tenants and ryots; at the same time, they will be subject to prosecution and damages for the abuse of this authority. These rules will be substituted for the undefined power now exercised by the zemindars and farmers in the collection of their rents from their ryots; and will be enforced by the regular Courts.

31. Government, you will observe, have directed that every necessary information be procured respecting the rights of the talookdars and under-tenantry throughout the different districts, that in confirming the proprietary rights of the zemindars, they may not violate the ascertained rights of other individuals.

32. That you may fully comprehend the rights of talookdars, as well as of certain other descriptions of inhabitants here alluded to, we transmit you herewith copy of parts of the Bengal Regulations, to which we desire your

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particular attention, it being of the first importance that the information you may furnish with respect to any similar descriptions of tenures on this Coast, shall be well founded. You will therefore direct your enquiries accordingly, and render your report as complete as possible; accompanying it, with all the documents which may be produced to you in support of any such claims, and with your remarks as to their validity, or otherwise, annexed to each.

33. In the event of any talookdars or others being rendered independent of a zemindar, their talooks forming a part of his present zemindary, a proportionate abatement will be allowed in the jumma of the latter; and if he thinks himself aggrieved, he may thereafter prosecute the holder of such talook or other land in the Court, with a view to recover it.

34. Distinct from these claims, are the rights and privileges of the cultivating ryots, who though they have no positive property in the soil, have a right of occupancy as long as they cultivate to the extent of their usual means, and give to the Circar or proprietor, whether in money or in kind, the accustomed portion of the produce.

35. To ensure the dues of the Circar or proprietor of the estate, it has been already observed, that rules will be prescribed and administered by the judicial Courts; and that the same rules will also extend protection to the ryots and under-tenants. But in order that there may be some standard of judgment between these parties, the proprietor or under-farmer will be obliged to enter into specific written agreements or pottahs with the ryots and under-tenants. The rents to be paid, by whatever rule or custom they may be regulated, to be specifically stated in the pottah, which in every possible case shall contain the exact sum to be paid. In cases where the rate only can be specified, such as where the rents are adjusted upon a measurement of the lands after cultivation, or on a survey of the crop, or when they are made payable in kind, the rate and terms of payment, and proportion of the crop to be delivered, with every condition, shall be clearly specified.

36. Every zemindar, independent talookdar, or other actual proprietor of land, will be required to prepare the form of a pottah, or pottahs, conformably to the rules above prescribed, and adapted to the circumstances and usages of his estate or talook, and after obtaining the Collector's approbation of it (to be signed by such officer, super-scribing the form with his name and official appellation) to register a copy thereof in the Adawlut of the district, and to deposit a copy also in each of the principal Cutcheries in his estate or talook. Every ryot will be entitled to receive corresponding pottahs on application, and no pottahs of any other than the prescribed form, will be held valid.

37. A ryot, when his rent has been ascertained and settled, may demand a pottah from the actual proprietor of land, dependent talookdar or farmer, of whom he holds his lands, or from the person acting for him; and any refusal to deliver the pottahs, upon being proved in the Court of Adawlut of the district, will be punished by the Court, by a fine proportioned to the expense and trouble of the ryot, in consequence of such refusal. On the other hand, it will be required of the zemindar or farmer to cause a pottah for the adjusted rent to be prepared, according to the form prescribed and tendered to the ryot, either granting the same themselves, or instructing their Agents to grant them, under their special authority; and the necessary rules will be enacted to afford redress to the party acting in conformity hereto, in all cases of

resistance on the part of the ryot. In all cases of farmers granting pottahs, they must of course be limited to the period of their own leases, and as estates are liable constantly to division, and partial transfer to different proprietors, some limitation of leases to be granted by proprietary land-holders will also be expedient, and will probably be fixed at ten years.

38. Every proprietor of land, dependent talookdar, or farmer of land, of whatever description, and their Agents of every gradation, receiving rents or revenues from dependent talookdars, under-farmers, ryots or others, are to give receipts for all sums received by them; and a receipt in full, on the complete discharge of every obligation. Any person to whom a receipt may be refused, on his establishing the same in the Adawlut Court of the district, will be entitled to damages from the party who received his rent or revenue and refused the receipt, equal to double the amount paid by him; and they are to adjust the instalments of the rents receivable by them from their under-renters and ryots, according to the time of reaping and selling the produce, being liable to be sued for damages for not conforming to this rule.

39. It is to be hoped, that in time the proprietary land-holders, talookdars and farmers, and the ryots, will find it for their mutual advantage to enter into agreements in every instance for a specific sum, for a certain quantity of land, leaving it to the option of the latter to cultivate whatever species of produce may appear to them likely to yield the largest profit; and in the interim, to protect them against any new taxes, under any pretence whatever: the person discovered to have imposed them, will be liable to a very heavy penalty for the same. Indeed we wish to direct your attention to the impositions they are already subject to, which from their number and uncertainty, we apprehend to have become intricate to adjust, and a source of oppression. It would be desirable that the zemindars should revise the same in concert with the ryots, and consolidate the whole into one specific sum, by which the rents would be much simplified, and much inconvenience to both parties be thereby obviated in future.

40. In the event of any proprietor declining to engage for the permanent settlement of his lands at the jumma proposed to him, the Collector will have to report the objections offered, with his opinions respecting them. The Board will then order any further enquiry they may think necessary; and having finally determined on the proper assessment, the objecting proprietor will be required to engage for it, without further delay; and the event of his refusal, which is to be given in writing, his lands are to be let in farm, or otherwise disposed of, as the Board of Revenue may in each instance, think most expedient.

41. Proprietors who may thus finally decline the jumma, will receive malikanah (an allowance in consideration of their proprietary right) at the rate of 10 per cent. on the net amount, for which their lands may be rented, if let in farm; or at the same rate on the net collections, if under aumance, viz., on the net amount realized by Government, after defraying the malikanah, as well as other charges, out of this allowance; however, a provision to be made for such persons belonging to the families of the proprietors, as may be entitled thereto.

42. It is not meant by this regulation, to exclude the proprietors for ever from their estates; but on their consenting, at any subsequent period, to pay the stipulated jumma, and after the expiration of any existing leases to farmers, if their lands are let in rent, or satisfactory

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arrangement being made between them and the latter, whose leases are guaranteed by Government, it will be at their option to be restored, and to be in every respect on the same footing with other proprietary land-holders.

43. The exception to the general regulation for the conclusion of the permanent settlement with the actual proprietors of the soil, include the following descriptions of persons: females (excepting those whom the Governor in Council may judge competent to the management of their estates), minors, idiots, lunatics, or others rendered incapable of managing their lands, by natural defects or infirmities of whatever nature, and persons whom the Governor in Council may deem disqualified, on account of their contumacy or notorious profligacy of character; provided however, with regard to the whole of these descriptions, that they are not partners in the zemindaries, independent talooks, or other estates held by them, with others of a different description; in which case, themselves or guardians will be allowed with their partners to engage for the settlement of their lands, and elect a joint manager, under certain restrictions to be provided.

44. The lands of disqualified proprietors coming within the above descriptions, are to be managed for the benefit of the proprietors by the Board of Revenue, under prescribed regulations, including the provision to be made for the support of the proprietors.

45. While the lands of proprietors of the foregoing description, as well as those who decline the jumma proposed as those disqualified, may be under the Company's management, they will be exempt from sale and transfer on account of any arrears or deficiency in the collection.

46. Besides the transfer of landed property from one proprietor to another, by the sales on account of arrears of the public jumma, as before explained, the decrees of the Courts of Adawlut in questions of property between the proprietary land-holders and individuals, when given against the former, may also attach a part of the estate, proportionate to the demand, and sell it at public auction, for the benefit of the complainant to the entire exclusion of the original proprietor, but subject to its due proportion of the fixed jumma.

47. Estates will be further subject to division, by the privilege which will be allowed to all actual proprietors of land to transfer to whomsoever they may think proper, by sale, gift, or otherwise, their proprietary rights in the whole, or any portion of their respective estates without applying to Government for its sanction to such transfer; and all such transfers will be held valid, provided that they be conformable to the Mahomedan or the Hindoo laws (according as the religious persuasion of the parties to each transaction, may render the validity of it determinable by the former or the latter code), provided they be not repugnant to any existing regulation.

48. Proprietors of a joint, undivided estate, who may be desirous of dividing it into two or more separate estates, will be at liberty to do so, on application to the Collector; or any individual may, by the same mode, have his share separated from the rest.

49. Rules will be prescribed for apportioning and adjusting the fixed jumma, in all the cases above described, and the jumma so adjusted will be declared fixed for ever; and in order to enable the officers of Government to carry these rules into complete effect, and for affording Government the means of discovering every deviation from them, a register will be kept of all estates paying revenue to the Company, the

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annual revenue charged upon each of them, the names of the proprietors, and also of the transfer of estates, or of the portions of estates, of the allotment of public revenue upon such portions, and of the union of any estates which may have originally formed parts of the same zemindary, talook, or other property ; and that every such union and all such transfers, divisions, and allotments of the public revenue, may be traceable with facility at any future period. It being also requisite for financial purposes, and for the information of the Courts of judicature, from or to whose jurisdiction any districts or lands may be transferred or annexed, that there should be a record of the transfer of all districts or lands from the jurisdiction of one division to another ; complete quinquennial registers will be formed from the register of intermediate mutations in landed property, forms for which will be prescribed.

50. Whilst the revenue was liable to frequent variation, it was absolutely necessary that the ruling authority should have officers on the spot, to keep accounts of the produce, and to furnish information to the persons occasionally appointed to collect the revenues. The same necessity, under the circumstances of a fixed revenue, a regular Code of Regulations embracing and defining every matter in any respect concerning the rights of property of the people and Courts of judicature, for the administration of them, will not exist ; an accurate register of the lands, and of the jumma assessed on them, will be sufficient for the collection of the revenue and all financial operations. As to general or local customs, which have had the force of law, they will be included in the code ; and with regard to the usages of particular places or districts, the testimony of creditable inhabitants appears far better evidence of them, than the information of an individual, liable to be uninformed, or ignorant, or influenced by corrupt or other motives.

51. Under these circumstances, it is resolved to abolish all the revenue officers of the description above alluded to, except the village Curnums or putwarries, to be on the same footing in every respect as those of Bengal ; and the proprietary land-holders to be in like manner, responsible with regard to them. The accompanying copy of the Bengal Regulations relating to them, will fully explain their duties, as well as the obligations on the part of the land-holders.

See Enclosure [C.]

52. That we may have complete information of all the Curnums at present in employ, we desire to be furnished with a register of all those in your division, showing the village or villages to which they respectively belong, and the allowances made them, whether in money, land, or fees, distinguishing and showing the amount of each ; also the extent of land ; and you will at the same time, point out where, in your opinion, any officer of this description may be wanting, or if in any instance there should be more than may be necessary.

53. Though it is the resolution of Government to abolish all other revenue officers intermediate of the Collector and Curnum, it is their intention to have due consideration for the present holders, who with their families have depended on their stations for subsistence. With this view, they mean to constitute them the proprietors of the lands now held by them, subject to a fixed adequate assessment. You will therefore prepare and lay before the Board, an accurate statement of all such lands, showing the extent thereof, and distinguishing the nunja, punja, arable and waste lands, and the annual gross produce for the last five years : this information to be arranged opposite to the name and official

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designation of each of the parties respectively, and an explanation to be annexed thereto in a column for remarks of the nature of his office, and of the length of the time he has held it, as well as of his age and general character and conduct therein. Their original sunnuds of office to be transmitted with your report, you giving them a receipt for the same, and an attested copy.

54. A proclamation will be hereafter made on similar principles to

See Enclosure [D.]

that noted in the margin, and which is copy of the one published in Bengal, upon the annunciation of the permanency of the settlement, declaring those the conditions under which it was made, and other matters connected therewith, particularly the principles on which the fixed jumma is to be apportioned, in the event of the division of any estate from whatever cause. Without such a public pledge and explanation, the terms on which the lands are to be held would be uncertain, and consequently the inducements to improvement, considerably lessened.

55. A regulation will likewise be framed containing all the general rules and principles of the settlements to be concluded; and which will be the standard for determining the rights of those with whom the settlement may be made, and also all disputes between the land-holders, farmers, and ryots.

56. There will of course be many subsidiary regulations, which it is unnecessary to mention particularly, at this time. In the present stage of the matter, we only aim to give you a general idea of the principles of the permanent settlement, and of the objects intended by it, trusting that you will furnish your report on the zemindaries, with all practicable expedition.

57. The arguments which have been advanced in support of the good policy of constituting the zemindars actual proprietors of their estates, and of concluding with them a permanent settlement of jumma, will equally apply with respect to the lands now denominated Havelly inasmuch as that vesting the property in the soil in the natives, and limiting the public demand thereon to an ascertained permanent jumma, will tend more to the general prosperity of the country and happiness of the people, than any mode of management hitherto adopted, being the substitution of a system, which is calculated to call forth all the energy and resources of the country, by making it the interest of the native inhabitants to carry cultivation and every other improvement to the utmost extent of their means, for the uncertainty, and consequent discouragement attendant upon constant fluctuation in the public assessments, and no uniform plan of internal administration, but all resting on temporary expedient.

58. Under this consideration, Government has come to the resolution of transferring to native land-holders, in all practicable cases, the property which they now hold in the Havelly lands; and with this view, it is their intention to parcel it out into lots competent to bear a fixed annual jumma of from 1 to 10,000 pagodas each, and to put them up to public sale, exclusive of the salt and sayer revenue, which include the abkarry or tax on the sale of intoxicating liquors and drugs, which are to be retained in the hands of Government, as already explained with respect to the zemindaries: varying the lots between the above two sums, will enable a greater number of bidders to come forward adapted to the circumstances of all classes of inhabitants, above the cultivating ryots; for where one is not competent, it is most probable, such is the

desire to possess landed property, that one or more will join to make the purchase; at the same time, we are rather inclined to lean to estates above than below an annual jumma of 5,000 pagodas, as being more likely to give better security for a permanent revenue; as tending more to encourage extensive improvement, and enabling the proprietor to make up deficiencies, in some, from advantages derived in villages, more favourably situated.

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59. In forming the lots, you will of course pay attention to local circumstances, such as including all villages watered from one tank in one estate; each estate to be compact, not formed of dispersed villages, as mootahs or pergunnahs sometimes are in this country. It is the wish of Government to leave the construction and care of the tank and water-courses entirely to the proprietors, who will however, to encourage improvement, be assisted with loans from the treasury, repayable with interest at 12 per cent. on security of their estates, and under prescribed regulations for ensuring the objects for which such advances are made.—Where works may be of great general importance to the country, or too extensive to be entrusted to the charge of individual proprietors, or where there may in your opinion be other causes which would make it advisable for Government to reserve the care and repair of them, you will state your reasons at large, at the same time, apportioning the jumma so as to indemnify the Company, as far as may be practicable, for the charge to be thereby incurred.

60. The conditions of the purchase will be the same as those prescribed to the zemindars becoming proprietors of their estates, and the purchasers will be to all intents and purposes on the same footing, as well in regard to their under-tenants and ryots, as to all other regulations which will be contained in the general code; having equally in view the protection of all descriptions of inhabitants, proprietary landholders, and those residing under them, in their just rights and privileges, and the due enforcement of the legal demands of the company, founded on the principles of the permanent settlement.

61. One of the conditions above alluded to, and the principal security of Government for the due realization of public revenue, is the lands being held answerable, by sale and transfer, under specific rules, for any deficiency thereof. This, as regards the interests of the Company, is an object of the first importance in the new system; it will therefore be obvious to you, that in order to render this security efficient, the most diligent attention must be given to apportioning the allotment of public revenue on the several quotas or divisions, with a due computation of their actual assets.

62. In pointing out this duty to you, we shall not attempt to prescribe any particular line of conduct by which you are to accomplish it; for as the responsibility for the accuracy of your report, will attach entirely to yourself; and as time will evince the degree of attention you may have given to the subject, by showing the adequacy, or otherwise, of each estate, to the jumma fixed thereon; we wish to leave you at full liberty to adopt any mode of enquiry or investigation that may appear to yourself most likely to obtain the required information, only explaining the same fully to us, and forwarding any authentic documents you may procure, when you transmit your report.

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This 63rd paragraph not being applicable to the Collectors of the Jaghire, Salem, and Kistnagherry, the following paragraphs were inserted in the general instructions to them :

To Mr. Hodgson.

In proposing the assessment on the several lots, you will no doubt avail yourself of the information to be derived from the able reports of your predecessor, and the complete revenue accounts of the produce kept for the last six years, compared with the value of the villages, when delivered over by His Highness the Nabob to the Company. Under the permanent arrangement now resolved upon, the advantages will be so much extended, that there can be little doubt the resources of the estates will soon far exceed the present or any former state of the country. It is not however the wish of Government to exceed a moderate equitable jumma.

To Captain Macleod.

To Captain Graham.

Of the Baramahl, or other districts in your division, which lately composed part of Colonel Reid's charge, you possess the fullest information, and can have no difficulty in forming the division, and proposing the assessments to be paid thereon. In regard to those recently placed under your management, we can only hope you will exert yourself to obtain it, with as little delay as possible.

To Mr. Hurdie, Collector at Dindigul.

63. The information derived since your residence in the Dindigul district, as well as from the survey carrying on under your direction, will we trust furnish sufficient data for you to proceed upon, in forming the divisions and proposing the assessment to be fixed thereon; as we cannot consider the average of collections since our possession of the district, a criterion for a permanent settlement on the principles proposed. In some situations, they may have been excessive, though we apprehend this has been rarely the case (we speak of the collections brought to the public account) and in general, we conceive they have been short of the actual resources, had they been all properly applied; but under the permanent arrangement now resolved upon, the advantages will be so much greater, and the cultivation be in consequence so much extended, that there can be little doubt of the resources of the estates in a very few years far exceeding the present or any former state of the country. It is not however the wish of Government to exceed a moderate equitable jumma. In regard to the conquered countries, recently placed under your authority, we rely on your exertions to procure, with as little delay as possible, the information necessary to enable Government to proceed to a permanent settlement thereof.

63. The collections hitherto made, say for a period of 13 years, will furnish data for your further enquiry; but we cannot consider them as the criterion for a permanent settlement on the principles proposed: in some situations, they may have been excessive, though we apprehend this has been rarely the case (we speak of the collections brought to the public account), and in general, we conceive they have been short of the actual resources, had they been all properly applied; but under the permanent arrangement now resolved upon, the advantages will be so much greater, and the cultivation be in consequence so much extended, that there can be little doubt of the resources of the estates far exceeding the present or any former state of the country. It is not however the wish of Government to exceed a moderate equitable jumma; and with a view to aid your enquiries and judgment we transmit the estimated valuation of the Havellies in your division, by the Committee of Circuit.

64. Some of the lots will of course contain a larger extent of uncultivated, arable, and waste lands than others; while some may possess

peculiar advantages, from local causes favourable to cultivation, and the disposal of the produce, such as having a plentiful supply of water, and being near to the sea-coast or large towns:—all these and other circumstances affecting the value of a lot you may apportion for sale, must be ascertained and duly estimated, in fixing the assessment.

65. It is very probable that in some instances, the improvable nature of the lands, or other favourable circumstances of future avail, may make it advisable not to demand the permanent jumma, which may be proportionate to its computed value when in an improved state, until a future date; but nevertheless, that it may derive all the benefit of permanency in the assessment, we think, where this is the case, it would be advisable to fix a reduced jumma at the commencement, and gradually to rise to the full assessment the progressive increase, and the periods thereof to be all specified in the bill of sale, that the purchaser may know the bounds of the demand to be made upon him in perpetuity.

66. Again, in other instances where villages may be fully cultivated, and little room for improvement left, it may be necessary to grant some abatement, and perhaps to assess comparatively at a reduced rate in perpetuity certain villages in the vicinity of hills in jungles, from which depredations have been often committed; and though it is to be expected these will in a great measure be checked, as the country becomes better regulated under the change of system, we apprehend they may never be so entirely subdued, as not to operate on the fears of the inhabitants, and to keep such villages thinly populated.

67. Reflecting on the very serious responsibility which attaches to you in the execution of this highly important duty, involving on one hand, permanent interests of your honourable employers, and on the other, the most critical consequences as affecting the future prosperity of the country and welfare of its inhabitants; we trust that every exertion will be called fourth on your part, to do justice to all parties; and we strongly recommend to you to give your personal attention in carrying on the necessary enquiries and investigations, that you may possess yourself of local information of the Havelly lands under your charge, of the actual situation of each village, and the lands dependent thereon, with all their advantages and disadvantages; so that when you make your report, you may be enabled to speak with that confidence which can never be derived from the mere communications of native Agents, upon whose information, in such a case as the present, we should be reluctant to place much reliance. Indeed we cannot too strongly caution you against dependence on information coming through this channel; so much is it their interest to mislead you, either in concert with others or for their individual benefit, perhaps in the hope of making collusive purchases when the lands shall be offered for sale. This is not of course meant to preclude you from the assistance of native Agents, as we are aware of the necessity of employing them, but to guard you against their impositions, and to impress you with the necessity of satisfying yourself personally, of every point of information.

68. It is not intended that the actual measurement of lands shall be resorted to, except in very particular cases; and these, must be reported to us with your reasons, for our previous sanction. It not being the wish of Government, as before observed, to demand more than a moderate equitable jumma, it is hoped that this may be generally ascertained with a due regard to the assets present and to come of each lot, without the necessity of incurring the expense and delay of measurement

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of land, from whom they derive their tenures, provided they now pay the rent assessed upon their talooks to him.

VIII. Tolookdars also whose tenure is denominated junglebroory, and is of the following description, are not considered entitled to separation from the proprietors of whom they hold. The pottahs granted to these talookdars, in consideration of the grantee clearing away the jungle and bringing the land into a productive state, give it to him and his heirs in perpetuity, with the right of disposing of it either by sale or gift, exempting him from payment of revenue for a certain term; and at the expiration of it, subjecting him to a specific assul jumma, with all increases, abwabs, and mahtootes imposed on the pergunnah generally, but this for such part of the land only as the grantee brings into a state of cultivation; and the grantee is further subject to the payment of a certain specified portion of all complimentary presents and fees which he may receive from his under-tenants, exclusive of the fixed revenue. The pottah specifies the boundaries of the land granted, but not the quantity of it, until it is brought into cultivation.

IX. The rules in Section V. respecting talooks, have also been extended to ayma lands liable to the payment of a fixed quit-rent revenue, denominated Malguzarry aymas and agreeably to the distinctions laid down in that section, it has been ordered that such Malguzarry ayma tenures as are held under grants of the Mahomedan Government, previous to the Company's accession to the Dewanny, or which have been since granted by proprietors of estates for a consideration received by them, are to be separated from the proprietors to whom their revenue is now paid, as coming within the spirit of the rules for the separation of talookdars, who are proprietors of the lands composing their talooks. But Malguzarry ayma tenures which may appear to have been bonâ fide granted for the purpose of bringing waste lands into cultivation, shall continue included in the estates to which they are now annexed, as coming within the rules in Section VIII, respecting jungleboory talooks.

X. The rules contained in the following Section have been prescribed for the guidance of the Collectors in carrying into execution the rules relative to the separation of talookdars, who are the actual proprietors of the lands composing their talooks, and are declared entitled to separation.

XI. Every talookdar being considered as the rightful possessor of his talook, until a better title is established against him by due course of law; the point to be ascertained by the collectors, in carrying the above-mentioned orders into effect, is not, whether the holders of the several talooks under their authority, are the lawful possessors of the talooks held by them, but whether the nature of their tenure is such as to entitle them to separation under the rules contained in Sections V. and IX.; to ascertain which, they are to call upon the talookdars to produce their title deeds; and after having examined them, are to separate from the jurisdiction of the zemindars, or other actual proprietors of estates, those who may appear to them to be actual proprietors of the lands composing their talooks, as described in those Sections; continuing the remainder under the zemindars, or other actual proprietors, as heretofore. If a talookdar should have no title deeds to produce, the Collector is to make a summary enquiry into his right to separation; and after attending to such proofs and documents as may be produced by the talookdar in support of his title to separation, and

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by the zemindar or other actual proprietor, in objection thereto, is to decide, according to the best of his judgment, whether such talookdar be entitled to separation or not, and concluded the settlement accordingly.

XII. The Collectors are to acquaint the talookdars, whom they may adjudge not to be actual proprietors of the lands composing their talooks, and consequently continue under the zemindars or other actual proprietors, as heretofore, that if dissatisfied with their decision, they are at liberty to sue such zemindars or actual proprietors of land in the Court of Dewanny Adawlut of the zillah, for the right of property in their talooks; and that in the event of their establishing such right, they will be separated from such zemindars, or other actual proprietors, and allowed to pay the revenue assessed upon their talooks, to the public treasury. They are also to acquaint the zemindars, or other actual proprietors, from whose estates talooks may be separated, and who may be dissatisfied with such separation, on the grounds of the holders of such talooks not being the actual proprietors of them, and consequently not entitled to separation under Sections V and IX, that they are at liberty to sue such talookdars in the Court of Dewanny Adawlut, for the right of property in their talooks; and that in the event of their establishing such right, the talooks will be replaced under them, as heretofore. The right of property in every talook, in cases where it may be disputed, will thus be tried and decided upon according to law in the Court of Dewanny Adawlut of the zillah; and either party dissatisfied with the decision of the Judge, will have an Appeal therefrom to the provincial Court of Appeal, and from the decision of that Court to the Sudder Dewanny Adawlut, in cases that may be appealable to the last-mentioned Court.

XIII. Talookdars ordered to be separated, are not to be permitted to pay the revenue assessed upon their lands through the zemindars, or other actual proprietors of estates, as heretofore.

XIV. Talookdars who, in consequence of the rules in Sections V and IX may be separated from the zemindars, or other actual proprietors of estates, through whom they heretofore paid their revenues, are to pay their revenue in future, immediately into the Collector's treasury; except in districts where, from the number of talooks, or other cause, this mode would be attended with considerable inconvenience; in which case, Tehseldars or native Collectors are to be appointed to receive the revenue of the talooks in such districts.

XV. Zemindars or other actual proprietors of land, from whose zemindari or estates, talooks may be separated, shall not be appointed Tehseldars to receive the revenue of the talooks so separated; but the office of Tehseldar shall in every instance be given to some other person of character and responsibility, and the whole expense of it, is

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XVII. Mocurrey grants to the actual proprietors of the soil, made or confirmed by the Supreme Government, are also to be continued in force, subject in like manner to an abatement of the fixed jumma on account of the resumption or abolition of the authorized sayer. The rules contained in this Section, and Section XVI are to be considered subject to the future confirmation or revocation of the Honourable Court of Directors.

XVIII. Mocurreydar's holding lands of which they are not to be the actual proprietors, and whose mocurrey grants have been obtained since the Company's accession to the Dewanny, and never received the sanction of the Supreme Government, are to be dispossessed; and the settlement is to be made with the actual proprietors of the soil under this regulation. In cases, however, where such mocurreydar's have been in possession of their mocurries for a term exceeding twelve years, they are to receive during their lives (subject to the pleasure of the Honourable Court of Directors) the difference between the jumma at which they held the lands, and that which may now be agreed to by the actual proprietors, added to the real produce of the authorized sayer resumed or abolished.

XIX. Istemrardars, however, who have not got possession of their lands to the exclusion or without the consent of the actual proprietors, as the mocurreydar's mentioned in Section XVIII are supposed to have done, but hold them of the proprietors on pottah or lease, to be considered as a species of pottah talookdar's, and the settlement is to be made with them as hereafter specified.

LXII. First, the annual revenue to be paid to Government from the estates of the proprietors of land with whom a settlement has been or may be concluded, having been declared fixed for ever, and Courts of Justice having been established with powers to protect them against all demands exceeding that fixed revenue, whether made by the officers of Government or other persons, or by the authority of Government itself, and on the other hand the grounds on which deductions and abatements were heretofore occasionally obtained by proprietors of estates when their jumma was liable to frequent variation, no longer existing, neither their rights nor the value of their property can be effected in future by the real produce of their estates being known. The rules therefore, hereafter prescribed, regarding putwarries, which are framed solely to facilitate the decision of suits in the Courts of judicature between proprietors and farmers of lands, and persons paying rent or revenue to them, and to guard against any diminution of the fixed revenue of Government, or injustice to individuals, by enabling the Collectors to procure the necessary information and accounts for allotting the public jumma upon estates that may be divided agreeably to the principles prescribed in Regulation I of 1793, can be objected to by those proprietors only who may have it in contemplation, in the event of the division or transfer of a portion of their estates, to deprive Government of a part of the fixed revenue, or defraud some of the partners in their estates, by obtaining a disproportionate allotment of the public assessment on the several shares, or to oppress the persons paying rent or revenues to them with impunity, by withholding from the Courts of Justice the documents necessary to enable them to afford redress to the complainants. It being essential to the security of the public revenue, as well as of private rights and property, and at the same time, consistent with the ancient usages of the country, and the de-

clarations in the Proclamation announcing the public assessment on the lands fixed for ever, that Government should have the means of counteracting such unjustifiable views; the following rules have been adopted:—

Second. Every proprietor of land who may not have established a putwarry in each village in his or her estate, to keep the accounts of the ryots, as required by the original rules for the decennial settlement of the three provinces, shall immediately appoint a putwarry in each village for that purpose. All proprietors of estates are to deposit in the Dewanny Adawlut of the zillah, the Collector's Cutcherry, and the principal Cutcherry in each mehaul or pergunnah, a list of the putwarries in their respective estates, and the names of the villages, the accounts of which they may be severally appointed to keep. The proprietors are to notify every three months to the Court and the Collector, all vacancies that may occur, and the names of the persons whom they may appoint to fill them. The Board of Revenue are empowered to authorize any proprietor to reduce the number of putwarries, in such proportion as they may think proper, in cases in which it may appear to them unnecessary to entertain a separate putwarry for each village.

Third. The putwarries in every estate are to produce all accounts relating to the lands, produce, collections, and charges of the village or villages, the accounts of which may be kept by them respectively, and to furnish every information and explanation that may be required regarding them, whenever they may be required by any Court of Justice to adjust any suit that may be depending before the Court, between the proprietor or farmer of the estate and the ryots, or any persons paying rent or revenue to them, or any other suit.

Fourth. The putwarries in each estate shall also produce the accounts specified in the preceding clause, and furnish every explanation and information that may be required respecting them for the allotment of the public revenue, agreeably to the principles laid down in Regulation I of 1793, in the event of the whole or any portion of the estates being directed to be disposed of at public sale, or being transferred by any private act of the proprietor or proprietors, or of the estate being ordered to be divided pursuant to a decree of a Court of judicature, or where it may be a joint estate, in consequence of the request of one or more of the proprietors. But no Collector is to require a putwarry to attend him, and produce his accounts, but for the purposes above-mentioned, or in any other cases in which they may be expressly empowered to require them by any regulation printed and published in the manner directed in Regulation XLI of 1793. If any Collector shall require the putwarry of any village or villages to attend him, and produce the village accounts for purposes or in cases in which he may not be authorized to inspect them, the Court of Dewanny Adawlut, upon the circumstances being represented to it by the proprietor of the estate, is empowered to make an order to prohibit the Collector requiring the accounts, and in the event of his repeating the requisition, to adjudge him to pay a fine to the proprietor of the estate, of such sum as to the Court may appear proper, and to levy the fine in the mode in which the Courts are empowered to levy fines from the Collectors in the suits described in Section XXXIII, Regulation XVI of 1793.

Fifth. When a Collector shall require the attendance of a putwarry for the examination of his accounts, either before him or any other person whom he may depute for the purpose, he is to serve such putwarry.

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deny of Fort  
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with a written notice under his official signature and the seal of the zillah, to attend with the accounts required, which are to be particularized in the notice. If he shall omit to attend with the accounts by the limited time, and shall not show good cause to the Collector for the omission, the Collector is authorized to represent the circumstances through the vakeel of Government to the Court of Dewanny Adawlut of the zillah, the Judge of which, provided there shall appear to him sufficient cause for so doing may order such putwarry to be committed to close custody, until he produces the accounts. The Courts are to observe the same process with putwarries who may omit to attend with their accounts when required, for the adjustment of any matter or dispute depending before the Courts.

Sixth. Putwarries shall be required to swear to the truth of the accounts they may produce, when deemed necessary; and in the event of the Collector having occasion to proceed in person, or to depute an officer to examine any village accounts on the spot, the Judge on application being made to him for that purpose by the Collector, through the vakeel of Government, may grant to him or to such officer, a Commission to swear the several putwarries whose accounts are to be inspected, inserting in the Commission, the name of each putwarry to be sworn. If the Collector shall have occasion to examine the accounts of a putwarry at the station at which the Court may be established, he is to cause him to be sworn before the Court, if he shall judge it necessary to require him to make oath to the truth of his accounts.

Seventh. If a putwarry who shall have sworn to the truth of any account that he may have been required to produce before a Court of Justice, for the purpose of deciding any matter before the Court, and the accounts shall afterwards be found to have been fabricated or altered, or not to be the true accounts, the Judge of the Court is empowered to commit him to be tried for perjury before the Court of Circuit.

Eighth. If a putwarry shall have been sworn before a Judge, or before a Collector, or the officer of a Collector, to any accounts that he may have been required to produce before the Collector or his officer, in a case in which the Collector may have been empowered to require him to produce such accounts, and the accounts shall afterwards appear to have been fabricated or altered, or not to be the true accounts, the Collector is empowered to employ the vakeel of Government to prosecute such putwarry for perjury, in the cases specified in this and the preceding clause. If it shall be proved to the satisfaction of the Court, that the accounts were fabricated, altered, and exchanged by the orders, or with the knowledge or connivance of the proprietor or farmer of the estate, the Court shall impose such fine upon the proprietor or farmer so offending, as may appear to it proper, upon a consideration of the case, and the situation and circumstances of the offender.

Ninth. Upon the accounts of any village being ordered to be produced, if it shall be found that no putwarry has been appointed to keep the accounts of the ryots in conformity to the rules prescribed in clause second, the Court, provided it be a case in which the requisition of the accounts may be authorized, shall fine the proprietor for the first offence, in such sum as it may judge proper, upon a consideration of his or her situation and circumstances, and the nature of the case; and for the second offence, twice the amount of the fine for the first; and for the third and every subsequent offence, double the amount of the preceding one. If the accounts shall have been required by the Collector, he

is to order the vakeel of Government to sue the proprietor on the part of Government under this section, for a breach of the rule in clause second.

Tenth. The rules contained in this section are hereby equally applicable to dependent talooks as to estates paying revenue immediately to Government.

#### A. D. 1793, REGULATION I.

A Regulation for enacting into a Regulation certain Articles of a Proclamation, bearing date the 22nd March 1793 :—Passed by the Governor-General in Council on the 1st May 1793 ; corresponding with the 21st Bysaak 1200, Bengal era ; the 6th Bysaak 1200 Fusily ; the 21st Bysaak 1200 Willaity ; the 6th Bysaak 1850 Sumbut ; and the 19th Ramzaan 1207 Higeree.

The following Articles of the Proclamation relative to the limitation of the public demand upon the lands, addressed by the Governor-General in Council to the zemindars, independent talookdars, and other actual proprietors of land paying revenue to Government, in the provinces of Bengal, Behar, and Orissa, is hereby enacted into a Regulation, which is to have force and effect from the 22nd March 1793, the date of the Proclamation.

II. Proclamation, Art. 1.—In the original Regulations for the decennial settlement of the public revenues of Bengal, Behar and Orissa, passed for these provinces respectively on the 18th September 1789, the 25th November 1789, and the 10th February 1790, it was notified to the proprietors of land, with or on behalf of whom a settlement might be concluded, that the jumma assessed upon their lands under those Regulations, would be continued after the expiration of the ten years, and remain unalterable for ever, provided such continuance should meet with the approbation of the Honourable Court of Directors for the affairs of the East India Company, and not otherwise.

III. Art. 2.—The Marquis Cornwallis, Knight of the Most Noble Order of the Garter, Governor-General in Council, now notifies to all zemindars, independent talookdars, and other actual proprietors of land paying revenue to Government, in the provinces of Bengal, Behar, and Orissa, that he has been empowered by the Honourable Court of Directors, for the affairs of the East India Company, to declare the jumma which has been or may be assessed upon their lands, under the Regulations above-mentioned, fixed for ever.

IV. Art. 3.—The Governor-General in Council accordingly declares to the zemindars, independent talookdars, and other actual proprietors of land, with or on behalf of whom a settlement has been concluded under the Regulations above-mentioned, that at the expiration of the term of the settlement, no alteration will be made in the assessment which they have respectively engaged to pay, but that they and their heirs and lawful successors will be allowed to hold their estates at such assessment, for ever.

V. Art. 4.—The lands of some zemindars, independent talookdars, and other actual proprietors of land, having been held khas, or let in farm, in consequence of their refusing to pay the assessment required of them under the Regulations above-mentioned, the Governor-General in Council now notifies to the zemindars, independent talookdars, and other actual proprietors of land, whose lands are held khas, that they shall be restored to the management of their lands, upon their agreeing to the payment of the assessment which has been or may be required

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of them, in conformity to the Regulations above-mentioned, and that no alteration shall afterwards be made in that assessment; but that they and their heirs and lawful successors shall be permitted to hold their respective estates at such assessment, for ever; and he declares to the zemindars, independent talookdars, and other actual proprietors of lands, whose lands have been let in farm, that they shall not regain possession of their lands before the expiration of the period for which they have been farmed (unless the farmers shall voluntarily consent to make over to them the remaining term of their lease, and the Governor-General in Council shall approve of the transfer); but that at the expiration of that period, upon their agreeing to the payment of the assessment which may be required of them, they shall be reinstated; and that no alteration shall afterwards be made in that assessment, but that they and their heirs and lawful successors shall be allowed to hold their respective estates at such assessment, for ever.

VI. Art. 5.—In the event of the proprietary right in lands that are or may become the property of Government, being transferred to individuals, such individuals and their heirs and lawful successors shall be permitted to hold the lands at the assessment at which they may be transferred, for ever.

VII. Art 6.—It is well known to the zemindars, independent talookdars, and other actual proprietors of land, as well as to the inhabitants of Bengal, Behar, and Orissa, in general, that from the earliest times until the present period, the public assessment upon the lands has never been fixed; but that according to established usage and custom, the rulers of these provinces have from time to time, demanded an increase of assessment from the proprietors of land; and that for the purpose of obtaining this increase, not only frequent investigations have been made to ascertain the actual produce of their estates, but that it has been the practice to deprive them of the management of their lands, and either to let them in farm, or to appoint officers on the part of Government to collect the assessment immediately from the ryots. The Honourable Court of Directors considering these usages and measures to be detrimental to the prosperity of the country, have, with a view to promote the future ease and happiness of the people, authorized the foregoing declarations; and the zemindars, independent talookdars, and other actual proprietors of land, with or on the behalf of whom a settlement has been or may be concluded, are to consider these orders fixing the amount of the assessment as irrevocable, and not liable to alteration by any persons whom the Court of Directors may hereafter appoint to the administration of their affairs in this country.

The Governor-General in Council trusts that the proprietors of land, sensible of the benefits conferred upon them, by the public assessment being fixed for ever, will exert themselves in the cultivation of their lands, under the certainty that they will enjoy exclusively the fruits of their own good management and industry; and that no demand will ever be made upon them, or their heirs or successors, by the present or any future Government, for an augmentation of the public assessment, in consequence of the improvement of their respective estates.

To discharge the revenues at the stipulated periods without delay or evasion, and to conduct themselves with good faith and moderation towards their dependent talookdars and ryots, are duties at all times indispensably required from the proprietors of land; and a strict observ-

ance of those duties, is now more than ever incumbent upon them, in return for the benefits which they will themselves derive from the orders now issued. The Governor-General in Council therefore expects that the proprietors of land will not only act in this manner themselves, towards their dependent talookdars and ryots, but also enjoin the strictest adherence to the same principles, in the persons whom they may appoint to collect the rents from them. He further expects, that without deviating from this line of conduct, they will regularly discharge the revenue, in all seasons; and he accordingly notifies to them, that in future no claims or applications for suspensions or remissions, on account of drought, inundation, or other calamity of seasons, will be attended to; but that in the event of any zemindar, independent talookdar, or other actual proprietor of land, with or on behalf of whom a settlement has been or may be concluded, or his or her heirs or successors failing in the punctual discharge of the public revenue which has been or may be assessed upon their lands under the above-mentioned regulations; a sale of the whole of the lands of the defaulter, or such portion of them as may be sufficient to make good the arrear, will positively and invariably take place.

VIII. Art. 7.—To prevent any misconstruction of the foregoing Articles, the Governor-General in Council thinks it necessary to make the following declarations to the zemindars, independent talookdars, and other actual proprietors of land.

First. It being the duty of the ruling power to protect all classes of people, and more particularly those who from situation are most helpless, the Governor-General in Council will, whenever he may deem it proper, enact such regulations as he may think necessary for the protection and welfare of the dependent talookdars, ryots, and other cultivators of the soil; and no zemindar, independent talookdar, or other actual proprietor of land, shall be entitled on this account, to make any objection to the discharge of the fixed assessment which they have respectively agreed to pay.

Second. The Governor-General in Council having on the 28th of July 1790, directed the sayer collections to be abolished, a full compensation was granted to the proprietors of land for the loss of revenue sustained by them in consequence of this abolition; and he now declares, that if he should hereafter think it proper to re-establish the sayer collections, or any other internal duties, and to appoint officers on the part of Government to collect them, no proprietor of land will be admitted to any participation thereof, or be entitled to make any claims for remissions of assessment on that account.

Third. The Governor-General in Council will impose such assessment as he may deem equitable, on all lands at present alienated, and paying no public revenue, which have been, or may be proved to be held under illegal or invalid titles. The assessment so imposed, will belong to Government, and no proprietor of land will be entitled to any part of it.

Fourth. The jumma of those zemindars, independent talookdars, and other actual proprietors of land, which is declared fixed in the foregoing Articles, is to be considered entirely unconnected with and exclusive of any allowances which have been made to them in the adjustment of their jumma, for keeping up tannahs or Police establishments, and also of the produce of any lands which they may have been permitted to appropriate for the same purpose; and the Governor-General

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in Council reserves to himself the option of resuming the whole or part of such allowances, or produce of such lands, according as he may think proper, in consequence of his having exonerated the proprietors of land from the charge of keeping the peace, and appointed officers on the part of Government to superintend the Police of the country. The Governor-General in Council however declares, that the allowance or produce of lands which may be resumed, will be appropriated to no other purpose but that of defraying the expense of the Police, and that instructions will be sent to the Collectors, not to add such allowances, or the produce of such lands, to the jumma of the proprietors of land, but to collect the amount from them, separately.

Fifth. Nothing contained in this proclamation shall be construed to render the lands of the several descriptions of disqualified proprietors, specified in the first Article of the Regulations regarding disqualified land-holders, passed on the 15th July 1791, liable to sale, for any arrears which have accrued or may accrue on the fixed jumma that has been or may be assessed upon their lands under the above-mentioned regulations for the decennial settlement; provided that such arrears have accrued or may accrue during the time that they have been or may be dispossessed of the management of their lands, under the said Regulations of the 15th July 1791. It is to be understood, however, all or any of the descriptions of disqualified land-holders, specified in the first Article of the last-mentioned Regulations, shall be permitted to assume or retain the management of their lands, in consequence of the ground of their disqualification no longer existing, or of the Governor-General in Council dispensing with, altering, or abolishing those Regulations; the lands of such proprietors will be held responsible for the fixed jumma that has been or may be assessed thereon from the time that the management may devolve upon them, in the same manner as the lands of all actual proprietors of land, who are declared qualified for the management of their estates, and also of all actual proprietors who are unqualified for such management, by natural or other disabilities, but do not come within the descriptions of disqualified land-holders specified in the first Article of the Regulations of the 15th July 1791,—are and will be held answerable for any arrears that are or may become due from them on the fixed jumma, which they or any persons on their behalf, have engaged or may engage to pay under the above-mentioned regulations for the decennial settlement.

IX. Art. 8.—That no doubt may be entertained whether proprietors of land are entitled, under the existing regulations, to dispose of their estates without previous sanction of Government, the Governor-General in Council notifies to the zemindars, independent talookdars, and other actual proprietors of land, that they are privileged to transfer to whomsoever they may think proper, by sale, gift or otherwise, their proprietary rights in the whole or any portion of their respective estates, without applying to Government for its sanction to the transfer; and that all such transfers will be held valid, provided that they be conformable to the Mahomedan or the Hindoo laws (according as the religious persuasions of the parties to each transaction, may render the validity of it, determinable by the former or the latter code), and that they be not repugnant to any regulations now in force, which have been passed by the British Administrations, or to any regulations that they may hereafter enact.

X. Art. 9.—From the limitation of the public demand upon the lands, the net income, and consequently the value (independent of increase of rent, attainable by improvements) of any landed property, for the assessment on which a distinct engagement has been or may be entered into between Government and the proprietor, or that may be separately assessed, although included in one engagement with other estates belonging to the same proprietor, and which may be offered for public or private sale entire, will always be ascertainable by a comparison of the amount of the fixed jumma assessed upon it (which, agreeably to the foregoing declarations, is to remain unalterable for ever, to whomsoever the property may be transferable) with the whole of its produce, allowing for the charges of management. But it is also essential that a notification should be made of the principles upon which the fixed assessment charged upon any such estate will be apportioned on the several divisions of it, in the event of the whole of it being transferred, by public or private sale or otherwise, in two or more lots, or of a portion of it being transferred in one, or in two or more lots, or of its being joint property, and a division of it being made amongst the proprietors; otherwise, from the want of a declared rule for estimating the proportion of the fixed jumma with which the several shares would be chargeable in such cases, the real value of each share would be uncertain, and consequently the benefits expected to result from fixing the public assessment upon the lands, would be but partially obtained.—The Governor-General in Council has accordingly prescribed the following rules for apportioning the fixed assessment in the several cases above-mentioned; but as Government might sustain a considerable loss of revenue by disproportionate allotments of the assessment, were the apportioning of it, in any of the cases above specified, to be left to the proprietors, he requires that all such transfers or divisions as may be made by the private act of the parties themselves, be notified to the Collector of the revenue of the zillah in which the lands may be situated, or such other officer as Government may in future prescribe, in order that the fixed jumma assessed upon the whole estate, may be apportioned on the several shares, in the manner hereinafter directed; and that the names of the proprietors of each share, and the jumma charged thereon, may be entered upon the public registers; and that separate engagements for the payment of the jumma assessed upon each share, may be executed by the proprietors, who will thenceforward be considered as actual proprietors of land; and the Governor-General in Council declares, that if the parties to such transfers or divisions, shall omit to notify them to the Collector of the revenue of the zillah, or such other officer as may be hereafter prescribed for the purposes before-mentioned, the whole of such estate, will be held responsible to Government for the discharge of the fixed jumma assessed upon it, in the same manner as if no such transfer or division had ever taken place.—The Governor-General in Council thinks it necessary further to notify, in elucidation of the declarations contained in this article (which are conformable to the principles of the existing regulations) that if any zemindar, independent talookdar, or other actual proprietor of land, shall dispose of a portion of his or her lands as a dependent talook, the jumma which may be stipulated to be paid by the dependent talookdar, will not be entered upon the records of Government; nor will the transfer exempt such lands from being assessed in common with the remainder of the estate, for the payment of the public

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revenue assessed upon the whole of it, in the event of the proprietor or his or her heirs or successors, falling in arrear, from any cause whatever; nor will it be allowed in any case, to affect the rights or claims of Government, any more than if it had never taken place.

First. In the event of the whole of the lands of a zemindar, independent talookdar, or other actual proprietor of land, with or on behalf of whom a settlement has been or may be concluded under the regulations above-mentioned, being exposed to public sale by the order of the Governor-General in Council, for the discharge or arrears of assessment, or in consequence of the decision of a Court of Justice, in two or more lots, the assessment upon each lot shall be fixed at an amount which shall bear the same proportion to its actual produce, as the fixed assessment upon the whole of the lands sold, may bear to the whole of their actual produce. This produce shall be ascertained in the mode that is or may be prescribed by the existing regulations, or such other regulations as the Governor-General in Council may hereafter adopt; and the purchaser or purchasers of such lands, and his or her or their heirs and lawful successors, shall hold them at the jumma at which they may be so purchased, for ever.

Second. When a portion of the lands of a zemindar, talookdar, or other actual proprietor of land, with or on behalf of whom a settlement has been or may be concluded under the regulations before-mentioned, shall be exposed to public sale by order of the Governor-General in Council, for the liquidation of arrears of settlement, or pursuant to the decision of a Court of Justice, the assessment upon such lands, if disposed of in one lot, shall be fixed at an amount which shall bear the same proportion to their actual produce, as the fixed assessment upon the whole of the lands of such proprietor, including those disposed of, may bear to the whole of their actual produce. If the lands sold be disposed of in two or more lots, the assessment upon each lot shall be fixed at an amount which shall bear the same proportion to its actual produce, as the fixed assessment upon the whole of the lands of such proprietor, including those sold, may bear to the whole of their actual produce, the actual produce of the whole of the lands of such proprietor, whether the portion of them which may be sold be disposed of in one, or in two or more lots, shall be ascertained in the mode that is or may be prescribed by the existing regulations, or such other regulations as the Governor-General in Council may hereafter enact; and the purchaser or purchasers of such lands, and his or her or their heirs, or successors, will be allowed to hold them at the jumma at which they may be so purchased, for ever; and the remainder of the public jumma, which will consequently be payable by the former proprietor of the whole estate, on account of the portion of it that may be left in his or her possession, will continue unalterable for ever.

Third. When a zemindar, independent talookdar, or other actual proprietor of land, with or on behalf of whom a settlement has been or may be concluded, shall transfer the whole of his or her estate in two or more distinct portions to two or more persons, or a portion thereof to one person, or two or more persons in joint property, by private sale, gift, or otherwise, the assessment upon each distinct portion of such estate so transferred, shall be fixed at an amount which shall bear the same proportion to its actual produce as the assessment upon the whole of the estate of the transferring proprietor, of which the whole or a portion may be so transferred, may bear to the whole of its actual

produce. This produce shall be ascertained in the mode that is or may be prescribed in the existing regulations, or such other regulations as Government may hereafter adopt, and the person or persons to whom such lands may be transferred, and his or her or their heirs and lawful successors, shall hold them at the jumma at which they may be so transferred, for ever; and where only a portion of such estates shall be transferred, the remainder of the public jumma, which will consequently be payable by the former proprietor of the whole estates, on account of the lands that may remain in his or her possession, shall be continued unalterable for ever.

Fourth. Whenever a division shall be made of lands, the settlement of which has been or may be concluded with or on behalf of the proprietor or proprietors, and that are or may become the joint property of two or more persons, the assessment upon each share shall be fixed at an amount which shall bear the same proportion to its actual produce, as the fixed jumma assessed upon the whole of the estate divided, may bear to the whole of its actual produce. This produce shall be ascertained in the mode that is or may be prescribed by the existing Regulations, or such other Regulations as the Governor-

General in Council may hereafter adopt, and the\* shares and their heirs and lawful suc-

cessors shall hold their respective shares at the jumma which may be so assessed upon them for ever.

XI. Art. 10.—The following rules are prescribed respecting the adjustment of the assessment on the lands of zemindars, independent talookdars, and other actual proprietors of land, whose lands are or may be held khas, or let in farm in the event of their being disposed of by public sale, or transferred by any private act of the proprietor, or of their being joint property, and a division of them taking place amongst the proprietors.

First. If the whole or a portion of the lands of a zemindar, independent talookdar, or other actual proprietor of land, who may not have agreed to the payment of the assessment proposed to him or her, under the Regulations above-mentioned, and whose lands are or may be held khas, or let in farm, shall be exposed to public sale, in one, or in two or more lots, pursuant to the decree of a Court of Justice, such lands, if khas, shall be disposed of at whatever assessment the Governor-General in Council may deem equitable, and the purchaser or purchasers of such lands, and his or her or their heirs and lawful successors shall hold the lands at the assessment at which they may be purchased, for ever; if the lands, at the time of their being exposed to sale, shall be held in farm, and shall be put up in one, or in two or more lots, they shall be disposed of under the following conditions:—The purchaser or purchasers shall receive, during the unexpired part of the term of the lease of the farmer, whatever such proprietor shall have been entitled to receive, in virtue of his or her proprietary rights, on account of the lands so purchased; and such purchaser or purchasers shall engage to pay, at the expiration of the lease of the farmer, such assessment, on account of the lands, as Government may deem equitable. The sum to be received by the purchaser or purchasers, during the unexpired part of the term of the lease of the farmer, and the jumma to be paid by such purchaser or purchasers, after the expiration of the lease, shall be specified at the time of the sale, and such purchaser or purchasers, and his or her or their heirs and lawful successors, shall be allowed to hold the lands at the assessment at which they may be so purchased, for ever.

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Second. If a zemindar, independent talookdar, or other actual proprietor of land, whose lands are or may be held khas, or let in farm shall transfer by private sale, gift, or otherwise, the whole or a portion of his or her lands, in one, or in two or more lots, the person or persons to whom the lands may be so transferred, shall be entitled to receive from Government (if the lands are held khas) or from the farmer (if the lands are let in farm) the malicannah to which the former proprietor was entitled on account of the lands so transferred. Persons to which such lands may be so transferred, will stand in the same predicament as the zemindars, independent talookdars, or other actual proprietors of lands mentioned in the fourth article, whose lands are held khas, or have been let in farm, in consequence of their refusing to pay the assessment required of them under the before-mentioned Regulations for the decennial settlement, and the declarations contained in that Article, are to be held applicable to them.

Third. In the event of a division being made of lands that are or may become the joint property of two or more persons, and which are or may be held khas, or let in farm, the proprietors of the several shares will stand in the same predicament, with regard to their respective shares, as the zemindars, independent talookdars, and other actual proprietors of land, specified in the fourth Article, whose lands have been let in farm or are held khas, in consequence of their having refused to pay the assessment required of them under the before-mentioned Regulations for the decennial settlement; and the declarations contained in that article, are to be considered applicable to them.

Approved; and ordered, that each Collector be addressed accordingly.

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#### APPENDIX No. 19.

Letter from Lieut.-Colonel BARRY CLOSE, to Captain ALEXANDER READ, Superintendent of the Revenues in the Baramahl Country, dated 31st March 1792.

Sir,

Lord Cornwallis conceiving it doubtful whether it may be altogether convenient for the Madras Government to appoint Collectors immediately, for the management of the Ceded countries, has formed the intention of having them placed under your immediate charge, not only from the experience you have had in that branch of business, but from the convenience that attends the measure, on account of your being already desired to march with necessary force, and take possession of the posts ceded in the Baramahl.

In pursuance therefore of the intention above-mentioned, his lordship hereby nominates you to be Collector and Manager, on the part of the Honourable Company, of all the revenue concerns in the Ceded districts, contained in the Baramahl and the Salem country, including the Namcul, from the 16th day of the present month, which is the date of the treaty of peace concluded with the Nabob Tippoo Sultaun, until the end of the present year, when it is proposed that Collectors shall be appointed by Government for the said concerns, from the list of civil servants.

When you proceed to the Baramahl therefore, agreeably to former instructions, his lordship wishes you to be prepared and provided to

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Close, of 31st  
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enter on the office in the best manner possible, prepared with such authentic information as can be gathered together, respecting the real annual produce of the districts that are to come under your management:—a point that you must spare no pains to ascertain with precision, and without delay; and provided with such number of accountants and subordinate instruments from amongst the natives, on whose integrity you can place reliance, as the effectual execution of your arrangements may require.

The officers attached to you at present as Assistants, his lordship is in hopes will contribute largely to your aid. However, as you will have concerns of a wide extent to arrange and settle, his lordship proposes to send you from head quarters to be employed under your directions in the revenue branch, Lieutenant William Macleod, whose merits are not unknown to you, and who, from having long maintained a constant intercourse with the natives, in which he has become familiar with their languages, customs and manners, promises to afford you the fullest satisfaction.

In nominating you to an office of such high trust and importance, and so difficult to execute with propriety and success, as that now conferred upon you, his lordship thinks it unnecessary to advert to the reliance he places in your zeal, integrity and abilities; the ready selection he has made of you on the present occasion, being a sufficient proof of the opinion he entertains of you, in those respects.

In entering upon your charge however, he desires you will hold it constantly in view, as a leading principle never to be departed from, that neither the Company nor Tippoo Sultaun has any claim on the ceded countries, for arrears of any denomination, connected with any period previous to the 16th of the present month, the date of the treaty of peace as aforementioned; and his lordship is the more particular in marking this circumstance to you, from thinking it not improbable but since that date, persons subject to Tippoo's Government may have driven off, or shown themselves desirous of driving off, cattle or inhabitants or removing the implements of husbandry from the Ceded districts.

Such a conduct on their parts, his lordship wishes me to intimate, it must be your particular care to ascertain and resist; referring cases of doubt or difficulty to the head quarters or to Government.

Under the change of Government that is occasioned by the cession, it is but natural that the inhabitants should be for a time, impressed with doubts and fears.

On similar occasions amongst the native Governments, the old master generally exacts what rapacity suggests, and the new, one seldom fails to insist, with a rigorous hand, on the discharge of long arrears. The villagers therefore, ignorant of the just and moderate intentions of the English Government towards them, may from apprehension, be disposed to abandon their habitations, and keep aloof amongst the hills, to the great detriment of the districts, till they can inspect the system of your management, and receive encouragement from it, to draw them from their retreats; while, on the other hand, some of the poorer class of inhabitants, may be willing to subject themselves to imposition, rather than fly their homes.

On these accounts, his lordship enjoins you to use the earliest and most effectual means possible, to inspire the inhabitants at large, and particularly the villagers, with an adequate confidence in the English Government, giving them such explanations yourself, or through your

Letter from  
Lieut. Col. B.  
Close, of 31st  
March 1792.

European Assistants, as may tend to remove every ground of apprehension on the above points; and taking every precaution that none of your native followers may avail themselves of the diffidence and timidity of the villager, to subject him to the payment of sinister demands.

These matters of regulation, his lordship has little doubt, your own experience would have suggested to you. However, his solicitude for the welfare and improvement of our new acquisitions, in which the credit of Government and the interests of the Company are so materially concerned, would not permit him to refrain from having them detailed.

Major Cuppage is directed to receive charge of the post ceded in the Salem and Namcul districts; and you will be informed when he gets possession of them, that you may proceed to settle those districts accordingly.

To the above, his lordship has at present, little to add. He has directed me to repeat his former instructions to you, to correspond with Government and head quarters on every material circumstance that may occur connected with your employments; and to subjoin his hopes, that from your experience, and the success that has attended your arrangements and exertions in the revenue branch; your knowledge of the languages, and the qualifications of your European Assistants, you will not only be able to regulate a just and effectual system of revenue management for the districts under your charge, but that principles of improvement may be derived from your regulations hereafter, for the better management of other countries subject to the Company's Government.

I have the honour to be, &c.

Head Quarters,  
Camp near Buckelly, 31st March 1792.

B. CLOSE,  
*Adjt. Genl. to the Army.*

Extract of Letter from Governor-General to Court of Directors;  
dated 2nd May 1792.

Important as our late acquisitions are, in every point of view, I am exceedingly anxious that no means should be omitted to introduce and establish a system for their management, which shall be calculated to promote the happiness of the people, and to secure to the Company all the substantial advantages of their revenue and commerce.

Being well acquainted with Sir Charles Oakeley's public spirit and zeal for your service, I know that I can depend upon him for doing his utmost to fulfil my wishes and expectations; but I cannot conceal from you, that from many circumstances which have come under my own observation, as well as from the present wretched state of the Company's Jaghire, and of the Northern Circars, that have been so long under the management of the Government of Fort St. George, I am not without my apprehensions of his meeting with some difficulty in finding gentlemen amongst the Company's civil servants at that presidency, possessed of all the qualifications that could be wished for discharging properly the duties of Collectors and Managers of the newly acquired countries that will be annexed to their territorial possessions. I must however, in justice to the civil servants at Madras, declare that those apprehensions are not founded upon my entertaining any doubts that a number of them, are men of great private honour and good talents. But unluckily, few of them are acquainted with the country

languages, and are therefore obliged, both from habit and necessity, to allow the management of their official; as well as their own private business, to fall into the hands of dubashes, a description of people in the Carnatic, who, with very few exceptions, are calculated for being the most cruel instruments of rapine and extortion in the hands of unprincipled masters, and even of rendering (by the artifices and the ascendancy that they acquire over men who are forced to depend implicitly upon them for transacting their business) the most upright and humane intentions of the part of masters of different characters, perfectly useless to the interests of the Company, and to the unfortunate natives who happen to be within the reach of their power or influence.

I am sorry to say, that as your Bombay servants have had no experience in the management of revenue, or in superintending the administration of justice amongst the natives in the country, my expectations are still less sanguine that gentlemen will be found at that presidency, properly qualified to manage to advantage our newly acquired possessions on the coast of Malabar. But I can rely upon General Abercromby for selecting men, on whose honor and good intentions he can depend; and who at the same time possess the greatest share of the other necessary qualifications.

Letter from  
Lieut.-Col. B.  
Close, of 31st  
March 1792.

#### APPENDIX No. 20.

### REPORTS, AND EXTRACTS OF REPORTS, FROM COLLECTORS,

On the mode of conducting a RYOTWAR SETTLEMENT; and explanatory of SURVEYS and ASSESSMENTS.

Extract Proceedings of the Board of Revenue, at Fort St. George,  
the 5th January 1807.

To the President and Members of the Board of Revenue.

Gentlemen,

Para 1. I had, some time ago, the honour to receive your letter of the 9th September last, with a copy of an extract from the Honourable Court of Directors, dated the 6th November 1805, and of the Minutes of Government thereon, dated the 1st August 1806; and I shall now, agreeably to the orders of the Board, give as circumstantial an explanation of the manner in which the kulwar, or individual settlement, is made, as the subject seems to require.

2. This kind of settlement, though it appears intricate and laborious, is so greatly facilitated by a variety of causes, as to render the execution of it easy, to any person of common attention. It is the ancient and universal practice under all the native Governments; and hence the Collector has no trouble of introducing a system, but has only to follow that which he finds already established.

Districts are divided into villages under the management of Potails, or head farmers, who are, from long habit, perfectly capable of making the settlement of their respective villages; and the ryots, from having been long accustomed to be guided by them, readily agree to what they fix or propose, as it is usually what they themselves know to be the proper rent.

In all villages, the ryots are in the habit of meeting and debating upon the subject of rent; but there are many villages in which they settle

Reports, &c.  
from Collec-  
tors, on a  
Ryotwar Set-  
tlement.

Letters from  
the Principal  
Collector of  
the Ceded  
Districts,  
30th Nov.  
1805.

Reports, &c.  
from Collec-  
tors, on a  
Ryotwar Set-  
tlement.

Letters from  
the Principal  
Collector of  
the Ceded  
Districts,  
30th Nov.  
1806.

among themselves the exact proportion of the whole rent that each individual is to pay; these, are called, Veespuddi, or sixteenth villages, from the land and rent being divided into sixteenth shares; and they compose a considerable part of the Cuddapah province, which is about one-third of the Ceded districts, besides being scattered, though more thinly, over other parts of the country. When the season of cultivation draws near, all the ryots of the Veespuddi village assemble to regulate their several rents for the year. The pagoda is the place usually chosen for this purpose, from the idea that its sanctity will render their engagements with each other, the more binding. They ascertain the amount of the agricultural stock of each individual, and of the whole body, the quantity of land, to the culture of which it is adequate; and they divide it accordingly, giving to each man the portion which he has the means of cultivating, and fixing his share of the rent; and whether his share be one or two sixteenths, he pays this proportion, whether the whole rent of the village be higher or lower, than last year.

Every village is, in fact, a small collectorate; and where the Potail does his duty, the Collector has only to confirm what he has already done. From all these circumstances, together with the aid which is derived from the Tehsildars and their Cutcherries, the kulwar settlement, which on the first view, might appear to be an endless task, is so much simplified, that it may be accomplished by any person of ordinary talents and exertion.

3. The chief obstacles in the way of it, arise from false accounts, from doubts concerning the rate of assessment, and from the difficulty of ascertaining the condition of the poorer ryots. There is perhaps no Curnum, who in any one year, ever gives a perfectly true statement of the cultivation of his village; and it is only the fear of removal or suspension, that can make him give such accounts as are tolerably accurate. The proper rate of assessment is found, either by reference to the accounts of former years, or by comparison with the rent of lands of the same quality which have long been nearly stationary; and the condition of the poorer ryots is learned, from the concurring testimony of their neighbours, who at the same time, will not exaggerate their poverty, lest the remissions which may in consequence be granted, should fall upon themselves. A short explanation of what takes place in the kulwar settlement of a single district or Tehsildarri, will equally apply to the whole number of districts forming a collectorate. I shall here speak of a district, *in its ordinary state of prosperity*, not of one that has been reduced below it, by war, or any other calamity.

4. A district paying a revenue of fifty thousand pagodas, usually contains about a hundred villages, differing greatly in extent and produce; some of them not paying more than a hundred pagodas, and others, as much as five thousand annual rent. Every village has within itself, a complete establishment of hereditary revenue servants; a Potail to direct the cultivation, realise the rent, and manage its affairs in general; a Curnum to keep the accounts, and a certain number of Peons to act under the Potail, in collecting the kists from the ryots. When the ploughing season begins, the Potail ascertains what land each ryot can cultivate; he permits those who may have met with losses to relinquish a part of their land, which he distributes to others, who may be willing to take it; and to such as require none, he continues their former lands. He does not fix their rents, because this is done by the Collector, when

Reports, &c.,  
from Collec-  
tors on a  
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tlement.

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the season is so far advanced that a judgment can be formed of the crop; but he assures them, that their respective rents will continue the same as last year, only making allowance for such alterations as may become unavoidable, from the total revenue of the village being somewhat raised or lowered by the Collector: they are satisfied with this promise, receive betel from him, as a confirmation of it, and yoke their ploughs. Specific written engagements cannot be made with them at this early period of the year, because, as in annual settlements, where the failure of the crop is great, remissions must be allowed; so where the produce is uncommonly abundant, increase must be taken to balance such failures, because the Potail having relations and friends in the village, to whom he would be partial, could not safely be entrusted with the power of fixing rents, and because the ryots themselves will not, in this year, agree to pay the same rent in the ensuing one, lest they should meet with losses, which would be aggravated by a rent which they might then be unable to bear. The Tehsildar goes round his district, in the early part of the season. His business is chiefly to regulate cultivation in those villages where it is mismanaged from the incapacity of the Potail, or impeded by disputes among the principal ryots, and to make advances to the poorer sort for the purchase of feed, ploughs, or cattle. He also ascertains what land each ryot has already cultivated, or engaged to cultivate during the year, which he does, by assembling the ryots in their respective villages, and examining them in the presence of the Potails and Curnums; and accounts of the land occupied and unoccupied are taken by his Cutcherry, which accompanies him. He goes round again when the crops are ripening to see their condition, and to ascertain whether the quantity of land actually cultivated is more or less than that which the ryots had engaged to take.

5. The Collector sets out on his Circuit, in September or October, when the early crops begin to be reaped, and the late ones, to be down. On arriving in a district he assembles all the ryots of the four or five nearest villages. The first business is, to learn how far the cultivation of the present year, is more or less than that of the last. This is soon done by the help of the Tehsildars and Curnums accounts, compared with the reports of the Potails and ryots. Where there is a decrease, it is commonly owing to deaths, emigrations, or loss of cattle. Where there is an increase, it is usually derived from new settlers, or additional lands being occupied by the old ones. In the case of decrease, the rent of the lands thrown up, is deducted from the settlement of last year. In that of increase the rent of the land newly occupied is added; and in both cases, the rent of the remaining lands remains the same as before. The rent of the land newly occupied is determined by the accounts of what it was in former times, or if such accounts cannot be procured, by the opinions of the most intelligent ryots; but the full rent of waste land is not exacted, until it has been in cultivation from two to seven years. The number of years, and the gradational rise in each year depend upon the nature of the land, and the custom of the village. They are known to all parties; and all doubts are removed, by their being detailed in a proclamation or cowle namah, under the Collector's seal, circulated to every village.

If the cultivation is the same as last year's, and no failures occur among the ryots; the rents remain unaltered. If the crops are bad, and it appears that some of the poor ryots must have a remission, the

Reports, &c.  
from Collec-  
tors on a  
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tlement.

Letter from  
the Principal  
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Districts,  
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loss, or a part of it, is assessed upon lands of the rest, where it can be done, without causing any material inconvenience. This assessment never exceeds ten or twelve per cent.; and is much oftener relinquished, than carried into effect. In cases where it can be easily borne, it is frequently agreed to without difficulty; and if opposition is made, it is generally soon got over by the mediation of the ryots of the neighbouring villages present. These discuss the point in question; with the ryots of the objecting village; tell them that it is the custom of the country; use such other arguments as may be applicable to the subject; and never fail in persuading them to accede to the demand unless it is really too high, in which event it is lowered. Wherever individuals, or villages, object to their rent, it is always the most expeditious and satisfactory way of settling the dispute, to refer it to the ryots of other villages, who do more on such occasions, in half an hour, than a Collector and his Cutcherry, in a whole day.

6. The great number of ryots assembled, and the publicity of every operation, are of great use in expediting the settlement. If failures of crops are to be remitted to needy ryots, those who claim indulgence on insufficient grounds, cannot succeed, because their neighbours, who are present, object to it; for they will not allow a remission to be given in which they do not themselves partake, unless it is absolutely necessary; and in the same manner, if rent is anywhere raised too high, the parties on whom it falls, by appealing to the judgment of the ryots of other villages, get an abatement; so that, as much aid is derived from the ryots themselves, as from accounts, in making the settlement.

7. When the lands in cultivation and its rent has been ascertained, the Collector gives every ryot a puttah, with his signature, in which every field he holds, and its rent for the year, are inserted. In most villages, the greatest part of the ryots hold the same field several years, so that among fifty individuals, there are not perhaps ten whose rights require alteration. When the Collector has finished the first four or five villages, he moves on a few miles, assembles the ryots of the adjacent villages, and having settled their rents, proceeds in the same manner, until he has finished the whole district, which usually requires a month or five weeks. The Sub-collectors, who have only four or five districts each, make the whole kulwar settlement personally. My own division is too extensive to be annually settled in detail by one person; and I therefore leave what I cannot accomplish myself, to the district servants. I make the village settlements of every district, and also the kulwar settlement of one district, in some years, and of one village in each district, in others, and direct the rest to be done, by the Tehsildars. The Tehsildar having one village as a model, is easily enabled to settle the rest, in the same way. The rent of each village having been settled by me, he can only add to it, by including lands which may have been suppressed by the Curnums, and he can only lower it where some of the ryots may have met with great losses. If he lowers it without cause, the ryots who do not share in the remission, object to it, and complain; or if, without altering the rent of the village, he lowers that of one ryot and raises that of another unjustly, the ryots on whom the extra rent is thrown, complains. Even where the ryots neglect to bring the grievance forward immediately, they hardly ever omit to state it, when assembled for the settlement of the ensuing year; and the Tehsildar, knowing that the gross negligence or partiality will be attended with the loss of his

place, seldom ventures to make an unfair settlement. There are, however, cases in which he does so, either from ignorance or corrupt motives; but where the Collector is vigilant, they are not frequent. There is, indeed, no possibility of preventing them altogether; for the Collector, when he makes the settlement in person, may be deceived occasionally by the servants of his own Cutcherry, who may be dishonest as well as the Tehsildar. The business of a Collector is not properly so much to labour through all the details of the settlement, as to make those do it, who can do it best. The Potails, and Curnums of villages, are the persons most capable of making the settlement correctly; but they cannot be trusted, because they are cultivators themselves, and have always friends and enemies among the ryots. It therefore becomes necessary to employ a Tehsildar, who, not being a native of the district, is not so liable to be influenced by the partialities. As his attention too is confined to a single district, he will consequently know the state of its cultivation better than the Collector or his Cutcherry, and will be better qualified than them, to make the settlements properly; and hence I have found that the settlements of Tehsildars, have usually been better adapted than my own, to the circumstances of the ryots.

8. I have described the kulwar settlement, as it is made in a country *in its ordinary state of cultivation*; but in one, which has suffered from invasion or internal disturbances, and in which a part of the land formerly cultivated is waste, and the remainder held at a rent considerably below the ancient standard, the process is more tedious and difficult, because it is requisite, not only to increase or diminish the rents of such individuals as occupy or throw up land, but to raise the rent of every ryot, by raising the rent of all lands, gradually to its former level, following cautiously the improving condition of the ryots. This was done throughout the Ceded districts for some years; but they have all now, with a very few exceptions, reached their standard assessment. The same mode is followed, in raising the general rent of whole villages and districts, as the particular rent of a few individuals. It is effected by the means of accounts; of the opinions of intelligent revenue servants; and more than all, by the assistance derived from the ryots of one village, in assessing those of another.

9. *When a district has been surveyed, and the rent of every field permanently fixed*, the kulwar settlement becomes extremely simple; for all that is required, is to ascertain what fields are occupied by each ryot, and to enter them, with the fixed rents attached to them, in his puttah; their aggregate constitutes his rent for the year. He cannot be called upon for more but he may obtain an abatement, in case of poverty or extraordinary losses. He has the advantage of knowing in the beginning of the season, when he ploughs his land, the exact amount of what he is to pay; he knows the fixed rents of the different fields which he cultivates, and that the demand upon him cannot exceed their total amount; he knows the utmost limit of his rent not only for the present, but for every succeeding year; for it cannot be raised he takes additional land, and he is thereby the better enabled to provide for the regular discharge of his kists, and against the losses of bad, by the profits of good seasons.

10. The kulwar settlement, though it may appear tedious; when compared to the village one, is however not only better calculated to realize the revenue, but is on the whole a saving of time, because when it is once made there is no further trouble; but in the village settle-

Reports, &c.,  
from Collec-  
tors on a  
Ryotwar Set-  
tlement.

Letter from  
the Principal  
Collector of  
the Ceded  
Districts,  
30th Novem-  
ber 1806.

Reports, &c.,  
from Collec-  
tors on a  
Ryotwar Set-  
tlement.

Letter from  
the Principal  
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the Ceded  
Districts,  
30th Novem-  
ber 1806.

ment, there is so much room for malversation; for many disputes between the Potails, and ryots about extra collections, on the one hand, and the withholding of rents on the other, that more time is consumed in enquiring into those matters, than in the original settlement.

11. The Honourable Court of Directors seem to be apprehensive that too much must be left in the kulwar settlement to the agency of native servants; but it does not appear to me, that such agency can be dispensed with, or that, when properly controlled, any serious evil can result from its employment. Without it, the Company's servants could do little or nothing. The most experienced Collector, could hardly make the settlement of ten villages, in a whole year; and after all, it would most likely be done very indifferently. The native servants are restrained, as far as men with inadequate allowances can be restrained, by the same considerations as the public servants in other countries; by the fear of detection, of losing the situations, and of punishment. In all provinces that have been permanently settled, their agency has been used, and it had then a much wider field for abuse than in the Kulwar settlements; because such provinces, having been previously settled for some years, by villages, talooks, or other large tracts, without descending lower into detail, and being then disposed of for ever, all enquiry was at an end; so that, if the revenue of villages or talooks could be undervalued and concealed for a short period, till the permanent settlement took place, and danger of discovery was; over whereas, under the ryotwar system, the minute process that is gone through every year, renders the most trifling abuse, liable every moment to detection. When the rent of every field has been fixed by survey, there is little room for abuse; it cannot be against the ryot, but may be in his favour; because it can be effected only, by reporting cultivated land as waste, or by obtaining remission on false pretences of poverty; but it has already been shown, that from the public manner in which the kulwar settlement is conducted and the contending interests of the ryots, either of those modes of injuring the revenue, can never reach to any extent, or be long concealed. There can be no doubt that the kulwar settlement is better calculated than any other, to bring to view the whole resources of the country; but whether it is equally well adapted to improve them, can perhaps never be certainly known, but by a long trial of its effects in an extensive district.

I have the honour to be, Gentlemen,

Your most obedient and humble servant,

Kowelgoontah, }  
30th Nov. 1806. }

(Signed) THOS. MUNRO,  
Principal Collector.

Extract of Proceedings of the Board of Revenue of Fort St. George,  
the 19th May 1803.

To the Collectors of the Ceded Districts.

Gentlemen.

Para. 1.—When remissions are required, it is generally owing to some one or more of the following causes:—1st. Peculation of the Aumildar and other district servants;—2nd. Peculation of the Potails and Curnums;—3rd. Improvidence of the ryots;—4th. Bad crops and other accidents;—5th. Over-assessment.

2. The Aumildar's peculations arise, either from the public revenue, or from a private assessment. The Aumildar usually wishes that rents should be low, because the lower they are the higher he can make his private assessment, and the less probability there is, of its being soon discovered; because the Potail and ryots, partaking in the benefit, are averse to informing against him. While he confines himself to his private assessment, he may carry on the public collections, without leaving any balance outstanding; but, whenever he appropriates any part of them to his own use, he raises a proportionate balance against the district; and the cause of it will very soon be discovered, unless the division servants are concerned with him, and the Collector is himself very indolent. If he is pressed for payment, and attempts to raise the money by an extra assessment, the transaction will certainly be brought to light by some of the inhabitants, either by complaining, or by talking so much of it, that it becomes known everywhere, and is carried to the Collector's Cutcherry by some person who wishes to recommend himself for employment. The Aumildar, sensible of the danger of an extra assessment, seldom ventures upon it, but usually prefers the safer mode of fabricating stories of loss of crops and other accidents and of the inability of the inhabitants to discharge the balances. When such excuses are received, it ought invariably to be concluded, unless the facts are very fully established, that there is something wrong in his conduct, and his removal from office ought to follow without delay. His successor will find no difficulty in ascertaining the real state of the balances; for, on pressing the villages by which they are reported to be due, the inhabitants, if they have already paid them, will, in order to save themselves, inform against the late Aumildar.

3. The Potails and Curnums, when they know that the Aumildar diverts a part of the public revenue to his own emolument, always follow his example, and thereby augment the outstanding balance. They frequently go further; and levy additional sums from the more substantial cultivators because they are conscious that the Aumildar, being himself guilty of malversation, will not dare to bring them to punishment. These last impositions, though they do not affect the balance of the current year will most likely increase that of the next, or, what is the same thing, diminish the settlement. The Potails and Curnums can hardly ever make away with any of the public money, without the knowledge of the Aumildar. If, in any case, they do, it is a proof that he is either very careless or very ignorant, and that he is unfit for his situation. Their influence, particularly when they have obtained by their exertions, a favourable assessment for their village, is usually sufficient to make the cultivators conceal the demand for a small private assessment which is always, on such occasions, made upon them, provided that together with the public one, it does not exceed what their rent ought to have been; but, when they attempt to make an extra assessment, to supply any deficiency of the public revenue which they may have embezzled, the cultivators never pay it, without opposition: and they will always complain of it to the Aumildar, unless they suppose that he is a party himself, and will not hear them.

4. The mismanagement of the cultivators is not so frequent a cause of failure, as might at first sight be imagined. When they have money sufficient to pay their rents, but do not apply it to that purpose it is usually expended upon a marriage, or in discharging a debt:

Reports, &c.  
from Collec-  
tors on a  
Ryotwar Set-  
tlement.

Letter from  
the Principal  
Collector of  
the Ceded  
Districts;  
to his Assis-  
tants, 25th  
Aug. 1802, on  
Remissions.

Reports, &c.,  
from Collec-  
tors on a  
Ryotwar Set-  
tlement.

Letter from  
the Principal  
Collector of  
the Ceded  
Districts,  
to his Assis-  
tants, 26th  
Aug. 1802, on  
Remissions.

but as the ryots, when left to themselves, always pay their rent in preference to every other debt, it may generally be suspected, when they act otherwise, that the district or village servants are concerned in the transaction. Many Potails and Curnums having, under the late Government, embezzled a part of the revenue of their villages, and been forced to make it good, by borrowing money from soucars, upon bonds running in the names of themselves and their villages, they frequently employ the money collected as revenue in paying these bonds, on pretence that all the ryots were answerable, as well as themselves, for the debt. They call upon them again for the rent, which they have already paid; but, as some of them are unable to comply, an outstanding balance appears against the village. Besides the general debts of the village, the ryots are often so much pressed for their own private debts, as to be rendered incapable of discharging their rents. These debts are frequently nothing but the accumulation of exorbitant interest, which the ryots would never pay, if they were not afraid of being compelled. When private creditors are permitted to seize the property of the ryots before their rents are paid, it is always to be inferred that they have bribed the Aumildar; and when the Potails are allowed to assess them on account of general bonds, it may be concluded that the Aumildar has been guilty of peculation, and that he cannot support the cultivators, lest the Potal should inform against him.

5. Bad crops are the chief cause of failures, and consequently of remissions; and they are also frequently brought forward as a plea for obtaining remissions, without any absolute necessity. All complaints regarding them should therefore be received, with very great caution. Were an investigation to be ordered, whenever a cultivator thought proper to solicit an indulgence for his loss, claims would soon become so numerous, that all the revenue servants in the country, would not be able to examine one-half of them. The cultivators would likewise have no difficulty, even in a favourable year, of showing a real loss of 8 or 10 per cent. of the whole revenue; because, in every village, in every season, there are a few fields whose produce is not equal to their rent; and these fields only, would be mentioned as cause of distress and failure; while those, whose crops had been more abundant, having probably been already reaped, there would be no means of determining how far the deficiency of produce, in the one case, was counterbalanced by the excess, on the other. Where it even possible to estimate exactly the actual loss in every year, it would not follow that it ought to be remitted; for the same cultivators who have lost this year, may have gained last, and, as no extra assessment was then laid upon their profit, no remission can now fairly be claimed for their loss. Whatever may have been the crop, should it have been even less than the feed, they should always be made to pay the full rent, if they can; because good and bad seasons being supposed to be equal in the long run, the loss is merely temporary, and the making of it good, is only applying to the deficiency of a year of scarcity, the funds which have arisen, from one of abundance. Though there is no rule by which a positive judgment can be formed whether or not a ryot who asks a remission, can pay his rents, it may, in most cases, be discovered, by ordering the amount of his failure to be assessed upon the village; for, as the other inhabitants are usually well acquainted with his circumstances, if he has any means of answering the demand against him, they will point them out, in order to exempt themselves from being burthened with it. In the same man-

ner, when a village fails, if the balance upon it, is assessed upon the neighbouring villages, the desire of saving themselves from additional taxation will induce the ryots of those villages to find out and give information, how far the failing village may be able to pay the whole, or a part of its balance. When individual balances are to be levied upon the village by which they are due, great care should be taken, lest the rigorous exaction of them should so much distress the inhabitants, as to disable them from cultivating their usual quantity of land, the ensuing year. The amount of this second assessment, ought seldom or ever to exceed ten per cent. of the rent of the ryots of the muzesa, or inferior village on which it is imposed. If a balance still remains, it should be assessed upon all the muzeras which constitute the mouza, but not in a greater proportion than 10 per cent. of the rent. Should a part of the balance yet remain unextinguished, it ought to be remitted; because the inhabitants are extremely averse to contributing to the losses of any village but their own, and because, if more than an additional 10 per cent. is raised upon the mouza in whose muzera the failure has arisen, there is great danger of its occasioning a considerable decrease of cultivation, the following season. When individuals are pressed for balances, the extent of the consequent loss, can never exceed the sum of their particular rents; but when a whole village is laid under a greater second assessment than it can bear, it may hereafter cause a very serious diminution of revenue. Whenever the failure of the crops gives reason to apprehend that there will be a balance against any village, the Aumildar ought to repair to the spot without delay; ascertain, with the assistance of the inhabitants of it, and the neighbouring villages, what sum it will be necessary to raise by a second assessment; and, after making known to every ryot, the additional amount he is to pay, take measures for its being collected with the last, or two last kists. When the loss, however, appears in a village whose inhabitants are able to make it good, the Aumildar ought to take no notice of it, but proceed with his collections in the same manner as if there had been a plentiful crop; for the necessity of making remission is much lessened, by giving the ryots no encouragement to expect them.

6. When over-assessment is the cause of an outstanding balance, it ought to be remitted; for it would be unjust to exact more from the cultivators, than their lands can possibly yield. Cases of failure from over-assessment alone, are however, very rare; because the Potails at the time of the settlement, always refuse to take their puttass if it is too high, and always obtain a reduction, when they show clearly that it is over-rated. Their own enmities are the most common source of over-assessment; for one Potal often exaggerates the produce of the village of another, or offers more for it, than it is really worth, with the intention of supplanting his rival, and making the ryots pay the loss. He ought to be obliged to pay it himself, as far as his means go; and, if they are not sufficient, the difference ought to be remitted. If, by any mistake or false information, one muzera in a mouza, is rated too high, and another too low, a second assessment ought to be laid upon the underrated muzera, and applied to the discharge of the balance.

I am, Gentlemen, Your obedient servant,

Cuddapah,  
25th August, 1802. }

(Signed) THOS. MUNRO,  
Principal Collector.

Reports, &c.,  
from Collec-  
tors, on a  
Ryotwar Set-  
tlement.

Letter from  
the Principal  
Collector of  
the Ceded  
Districts;  
to his Assis-  
tants, 25th  
Aug. 1802, on  
Remissions.

Reports, &c.,  
from Collec-  
tors, on a  
Ryotwar Set-  
tlement.

Letter from  
the Principal  
Collector of  
the Ceded  
Districts;  
30th Septem-  
ber 1802, on  
the modes of  
conducting a  
Ryotwar Set-  
tlement.

## To the Collectors of the Ceded Districts.

Gentlemen,

Para. 1. In making the annual revenue settlements, there are three ways which are usually followed, and which have each, according to particular circumstances, their claim to preference. The first is, to make the mouzawar, or village settlement of a whole district at once, and then to proceed to the kulwar, or individual settlement, with every inhabitant of each village. The second is, to make the village settlement of one village, and then the individual settlement of it, before beginning with another; and the third is, to begin by settling with each individual of one village separately, and then, by adding their rents together, to make the village settlement.

2. The first mode, that of beginning with a general village settlement of a whole district, is that which I always observe myself, not only because it has in itself many advantages, but because no other would answer, in a division so extensive as mine. It is much more expeditious, and is also frequently as correct, as the others. By assembling all the Potails and Curnums of a district in one place, there is a better chance of obtaining speedy and even accurate knowledge of its actual state of cultivation, than there is by meeting them in their respective villages; because, besides the usual information to be derived from the Curnums, accounts there is always a great deal obtained from discharged Curnums who wish to be restored, and from persons without employment residing in the different villages, who are desirous of renting them. By drawing intelligence from so many different sources, it usually happens, that the produce of some villages, is more fully brought forward, than that of others. But, as the Potails and Curnums of such villages, are averse to being higher assessed than their neighbours, they seldom fail to disclose whatever they know of their concealed resources; and, in this manner, the total actual produce of the district is soon known; and after the gross amount of the assessment is once fixed, should it still fall so heavy on any particular villages, it is easily equalized by the Potails themselves, with the assistance of the Cutcherry. When neither the accounts of the Curnums, nor any other information, raise the revenue so high, as there is reason to think that it ought to be; and when it is, therefore thought advisable to try the dangerous experiment of increasing the assessment, not from the accounts of the current year, but from the presumption that the produce, being known from authentic documents to have been much greater some years ago, cannot possibly be now, so much diminished as it is represented to be, the additional rent which may be imposed upon the district on such an occasion, is in general, very readily partitioned by the potails and curnums among their respective villages. It is, however, very hazardous to attempt to raise the revenue upon such uncertain foundations; for there is often more mischief done, by one year of over-assessment, than can be remedied, by seven of moderation. Revenue servants who have had much experience, can easily ascertain, from the manner in which the Potails and Curnums proceed in distributing the extra assessment, whether or not there be really a corresponding extra produce. When they divide the extra assessment in a certain proportion among all the villages, it is usually a proof that the first assessment had been to the produce, nearly in the same rates, in them all; but it is no proof that it is too low. When they divide the extra assessment unequally, it is a strong indication that at least those villages in which the greatest

additional weight is thrown, had before been underrated. The chief objections to making a settlement of all the villages of a district at once are, that it is sometimes detrimental to cultivation, by keeping the Potails and Curnums away from their villages when their presence is wanted to promote it, and that by bringing the heads of villages together, it enables them to form combinations to prevent the raising of the assessment, which they would not otherwise have thought of. Their being assembled is, however, much more frequently attended, by a contrary effect; for private quarrels, and their jealousy of any of their neighbours obtaining more favourable terms than themselves, most commonly urge them, rather to exaggerate the value of each other's villages, than to form any concert for their mutual benefit. In my division, the settlement of all the villages composing a district is always made at once, and the kulwar or individual settlement, is afterwards made by the Aumildar; but, as few Aumildars, who have not before been in the Company's service, have ever seen a kulwar settlement, people are sent from the Cutcherry to carry it into execution in all those districts, where it is thought that it cannot be safely entrusted to the Aumildar.

3. The second mode, that of making the assessment of each village separately, is a very common one. It is less liable to be either too high, or too low, than the district settlement; because the state of a tank, or of the cultivation of particular fields, about which there may be a dispute, can be readily ascertained, by sending some person on the spot; because those who are to make the settlements, have also an opportunity of observing the general state of agriculture among the lands of the village; because it can be easily discovered, whether those ryots, who are reported by the Curnums to have emigrated, are present or not; and because the amount of the mohterfa, or taxes on trades, can be more accurately determined at the village itself, than anywhere else. When the village settlement is once fixed, that of the different cultivators is greatly facilitated; because the Potal and Curnum, knowing that a certain sum must be levied, give every assistance, except perhaps in the case of a few of their own relations, to make a fair distribution of it;—and because the cultivators, for the same reason, agree without much difficulty to their several proportions; and as the discovery of every unauthorized enaum or cultivated Sircar field, not brought to account, lightens their particular assessment, a regard for their own interest encourages them to give information of many frauds of this nature, which could not otherwise have been so readily detected. Though an Aumildar may visit and settle every village separately, a Collector, who has the management of five or six districts, must settle two, three, or more villages, in one place; for, were he not to do so, the season would be over, before he could finish his settlement. He has in this way, more people to give him information of the state of these villages, than he could have had, by going to each of them separately.

4. The third kind of settlement, the kulwar or individual settlement; if the Curnums' accounts could be depended upon, would naturally be the best, because the stock of cattle, and the quantity and quality of land belonging to each cultivator, being known, it would be easy to fix his rent; and that of all the cultivators added together, would form the land-rent of the village. But, as the Curnums' accounts are always false, to begin with fixing the rents of the cultivators, would not only be the most tedious, but the most unequal of all settlements. Every

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Letter from  
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single cultivator objects to his own assessment. When the Cutcherry servants, by stating the quantity of his land, and the rent that had been drawn from it in preceding years, endeavour to convince him that the assessment is moderate, and that he ought to agree to it; he urges all the excuses commonly brought forward by that class of men; that grain is now very cheap; that some of his cattle are dead; that he is poor, and cannot cultivate his land without an abatement of rent. He is privately encouraged by the Potail and principal farmers, to give as much opposition as possible; because they all in their turns intend to do the same, and the hope that, if he can obtain a reduction of his rent, they may also, under the same pretences, expect the same indulgence. Every ryot is usually sufficiently careful of his own interest to dispute about his rent, whether it is high or low; but should there even be some among them who, being satisfied with it, have no thoughts of starting objections, the fear of the Potails, displeasure, and of the reproaches of the other ryots for deserting the common cause, induces them to raise as many difficulties as any of the rest. Much time is consumed in thus debating upon the rent of every individual; and if the revenue servants, either believing their representations of their distress, or wishing to expedite the settlement, allow some abatement of rent to those who are reckoned the poorest, they find that the aggregate of these remissions not only causes a considerable loss of rent, but increases the difficulty of settling other villages by encouraging the ryots to insist on a similar or perhaps a greater reduction. The ryots who dispute the most obstinately, even though their rents are already too low, are the most likely to get a further abatement; and those who are less noisy and litigious are most liable to have their rents, perhaps already too high, raised still higher. It may be thought that the ryots being collected together in one place, no one would allow the land of another to be more favourably rated than his own, without complaining. This usually takes place in villages where none of the ryots are very poor; where there are few in number, and nearly on a footing with regard to property. In such cases, they generally insist upon a fair division of the assessment; but in most other villages, in which both the poorest and the most substantial ryots are found, the assessment is for the most part, unequal, and is always most favourable to the relations of the Potail, and to such other ryots as hold out the most stubbornly.

5. *When a country has been surveyed*, the individual supersedes both the village and district settlement, because it is then no longer necessary to waste time, in endeavouring to persuade the cultivators to accede to the assessment. The rent of every field being fixed, each cultivator takes, or rejects, what he pleases, and the rents of all the fields occupied in the course of the year in any one village, form what is called the settlement of that village. But where no survey has been made, either the settlement with all the villages of a district at once, or that with three or four at a time in succession, must always be adopted. Besides the reasons already mentioned, the various accidents that affect the crop render it convenient to make the village precede the kulwar settlement, because, though the general state of cultivation in a village may be known early in the season, the particular lands on which the crop may thrive or fail, can never be ascertained, until it is pretty far advanced: and as the assessment of individuals must, in manner, be regulated by the produce, the more advanced the harvest

season is when their rents are fixed, the more likely are they to be proportioned to their means of discharging them. This system operates, no doubt, in many cases, as a tax upon industry, and an encouragement to idleness; but as there is at present no other method of securing the realization of the public revenue, it must be continued until the country is surveyed, when every man will be made to pay, not according to the quantity of his crop, but of his land.

6. Though the crop should be considerably advanced before the individual settlement is begun, yet it ought not to be delayed beyond this period; and the sooner it is then finished, the better. If it were possible, it would be of great benefit to the inhabitants, that it could be effected by the time the first kist becomes due; because every cultivator, knowing the full amount of his rent, and having the whole of his crop on hand, would see at once how far it was likely to answer the demand upon him, and would thereby be the more enabled to turn it to the greatest advantage. If it was more than sufficient, he would lay up a part to sell late in the year, when the price had risen to its highest pitch. If it was inadequate, he would still endeavour, by selling it only by degrees in proportion to his kists, and by curtailing his expenses, to pay his rent. But when his rent is not settled, till after most of the kists have been collected; it is sometimes higher than he expected. He has probably not been so careful or economical as he would have been, had he known the amount of it earlier; and he is, therefore, unable to make it good. On the other hand, while he remains in this state of uncertainty, he sometimes suspects, without cause, that his rent will be raised higher than is actually intended. He perceives that his grain will not equal the demand against him; and he sells it off in a hurry at a low price, and absconds with the produce. It is, therefore, of importance that the individual settlement should never be longer delayed than is absolutely necessary; for the same bad consequences often ensue from uncertainty, as from a higher assessment.

7. Whenever the individual settlement of a district is completed, pottahs for every ryot paying rent to Government should be made out by the Curnums, according to the form prescribed in my letter of the 30th August, and transmitted to the Cutcherry, to be signed by you, after having been compared. You should give them yourself, to the inhabitants of the villages, near the spot where you happen to be at the time; in all other places they may be delivered by the Aumildar. It is proper that every pottah should have your signature, because the inhabitants have more confidence in it, than in that of the Aumildar or Potail. They know it is intended to guard them against extra demands; and they will be more likely to refuse compliance with them, when they have such a voucher in their possession. It likewise teaches them to look up to you, instead of the native servants; and, though they may not have courage to resist the demand in the village, to come forward afterwards with the complaint. They have always been so much accustomed to arbitrary exactions, that it is very difficult to prevail upon them, at least upon the poorer classes, to oppose them. But nothing tends sooner to convince them that there is a limit to assessment, and to encourage them to reject all extra impositions, than the general distribution of pottahs by the Collector.

I am, Gentlemen,

Your obedient servant,

(Signed) THOMAS MUNRO, Collector.

Reports, &c. from Collectors, on a Ryotwar Settlement.

Letter from the Principal Collector of the Ceded Districts, 30th September 1802, on the modes of conducting a Ryotwar Settlement.

Chitweyl,  
30th September, 1802.

Reports, &c.,  
from Collec-  
tors on a  
Ryotwar Set-  
tlement.

Instructions of Collector of Southern Division of Arcot, to his Sub-Collector, on the mode of conducting a Ryotwar Settlement: enclosed in his Report, dated 1st July, 1806.

Gentlemen,

Para. 1. You were some time since furnished for your general guidance with my instructions to Tehsildars, relative to repairs of tanks, the distribution of tuccavy, and the jummabundy of the current Fusly. On the two former subjects, I have already offered such remarks as appear to me most necessary. My present object is to furnish you with a few, on the latter, and some other points.

Instructions  
of Collector  
of Southern  
Division of  
Arcot to his  
Sub-Collector,  
on the  
modes of con-  
ducting a  
Ryotwar Set-  
tlement.

2. From all I can learn, which is corroborated by all I have seen, no doubt remains in my mind but that the assessment in this soubah, is in most cases, far too high; and that the revenue realized from the country since it was ceded to the Honourable Company, has very materially injured its permanent resources, and reduced the lesser inhabitants to a state of poverty, very much to be deplored.

3. The lamentable influence of the gramatans of villages over the lesser ryots, from whom they have always been in the habit of extorting considerable sums above the Circar demand, was a ruinous evil under the late Government; and the continuance of it in this, has certainly contributed to reduce the ryots to their present state.

4. The great difficulty of collection; the desertion of villages in part, and wholly; the artifices practised by the inhabitants to avoid payment of their rents, and conceal the public revenue; the miserable appearance of most villages, a great portion of the inhabited houses of which are without roofs, and of the inhabitants, a great number of whom are clothed in the garb of extreme misery, with many other marks which strike the eye of a traveller, and must touch the heart of one who has any spark of sensibility of feeling for his fellow-creatures; are sufficient proofs of the opinion before urged on the state of the country.

5. That many inhabitants, of comparatively affluent circumstances have seceded, and others have joined in the frauds lately committed, merely with the view of profiting by the confusion created thereby, and avoiding the payment of their rents, I have no doubt; and where is the country in which there are not such people, always ready to support a popular cause of complaint, in the hope of aggrandizing themselves? The lesser inhabitants, as is always the case, have profited less than their leaders; but that they have profited is equally certain; and it is only thereby, that many of them have found means to pay the revenue that has been realized from them.

6. Wherever a tax is such, that the thing or property it is levied on, will not yield a sufficiency, after paying the tax, to recompense the owner for all expense incurred in taking care of it, and yield him a fair remuneration for his trouble; he must either give it up altogether, or supply the deficiency by fraud.

7. The mode of making the settlement last year (and nearly the same has, I believe, been observed in all former ones) is not calculated in my opinion, to correct existing evils; to ascertain the actual resources of the country, the circumstances of the inhabitants; or to do justice to the lesser ryots, who are so much in need of it.

8. In a new unsettled country, the assembling the Curnums of four or five talooks at one place, for the purpose of drawing out the jummabundy accounts, even if they are superintended by the Collector

cannot prevent the exercise of many abuses, which might otherwise be checked; but when the superintendence is left to a native, in whom little or no confidence can be placed, the plan will rather tend to perpetuate, than extirpate existing evils. The recurrences of last year, sufficiently prove the latter position.

9. The corrupt and fraudulent conduct of the Curnums is well known; and yet it is on the word of these people only, that the settlements have hitherto been grounded. It is true, surveyors have been employed to check their accounts; but it is equally true, that where they have proved false, in the proportion of more than 150 per cent. the surveyors have not discovered one per cent.

10. The plan is equally injurious to many of the ryots; for as the Curnums' accounts of cultivation are too frequently written from memory, instead of on the spot, I have found in numerous instances, many more cawnies entered than were actually cultivated; many as reaped, that never were; many as nunjee, that have turned out panjee, and many total, which have turned out nunjee.

11. The Tehsildars, with their Cutcheries, instead of being a check on the Curnums; instead of being caused to make regular circuits of their villages to excite the ryots, to extend their cultivation, to ascertain their circumstances, to alleviate them, to learn the sources of their districts, and how they can best be improved; instead of causing the Curnums to accompany them on their village tour, and take the cultivation accounts on the spot, the correctness of which the Tehsildars would then have the best opportunity of ascertaining by inquiry among the ryots, or by ocular demonstration if necessary, have hitherto been confined to the mere business of collection.

12. Hence arises that want of energy, that deplorable negligence, shameful ignorance, and, in some cases, corruption, for which the generality of the Tehsildars and other native servants are so remarkable in this soubah. I have met with very few who know any other village than their cusbah, who know any thing of the resources of their districts, or who can give a satisfactory answer to any question relative thereto.

13. Till the survey and valuation of all the lands in the country are finished, we must content ourselves with correcting the most prominent evils, by such means as are afforded us.

14. The instructions lately sent to the Tehsildars have been framed, with this view. They are thereby, you will perceive, strictly enjoined to do every thing I have remarked in the 11th paragraph, that they have hitherto neglected to do. They ought now, therefore, to be on a circuit, distributing money according to the wants of the ryots, taking engagements from them to cultivate to the full extent of their means, and performing such other duties as are enjoined them, before the Honourable Cutcherry proceeds on circuit; they are directed to make a second circuit, in order to see how far the ryots have fulfilled their engagements.

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tlement.

16. Such is the present indolence, as well as ignorance of the generality of Tehsildars, that I have little hope of their executing the orders sent them with any degree of vigour, unless they are stimulated thereto, by your presence in the Talooks. I wish you, therefore, with that view to make a tour of your districts without loss of time; and when you have finished it, to report the progress the Tehsildars are making, with any other remarks you may deem worthy of communicating.

18. It tends more than any thing, to give the lesser ryots a confidence in those who govern them, and to render them independent of the Curnums and heads of villages, at whose mercy they have hitherto been. It gives them an opportunity of stating any injustice which may have been practised towards them by those people, either in the classing or assessing their lands; the truth or otherwise of the statement, can be ascertained immediately, by confronting the parties, and examining the accounts. It gives the fairest opportunity of proving the zeal and other merits of the Tehsildars; and what is by no means the least material benefit, it gives us, as Collectors, a greater insight into the actual state of the country and circumstances of the inhabitants, than can be obtained, in any other way.

19. The lesser ryot, by learning at the time what he is to pay to Government, will soon learn to resist any extra demand made on him; and by knowing that settlement will be made with him in the Collector's presence, when he will have an opportunity of stating any fair objections thereto, will enter on the labours of the soil with a degree of confidence and pleasure, he has never yet experienced in this soubah.

20. The frauds hitherto practised by the <sup>peasants</sup> will be in a great degree prevented. They will in the first place, be checked by the Tehsildar, who, if he does his duty (which is our business to cause him to do) will be able to detect most abuses on the spot; but such as escape him, will most probably be discovered by the Collector's sup-  
cherry, with the assistance of a few examiners who should visit every suspected village. Persons in the hope of being sent to port & popular cause or complaint, it is always the case, are sent to themselves? The lesser inhabitants, as is always the case, are sent to their tried frauds, should meet with instantaneous punishment, which will tend more than any thing to prevent their repetition.

21. By the cowle namah circulated through the country, the teerwa on all cultivated land, at present so highly assessed, will be reduced to a standard that will at least give the ryot a trifling interest in the cultivation of it; though not so great a one, as he ought to have. The terms, however, on which he will thereby be permitted to cultivate waste land, will render his interest on the whole, better than it has ever yet been; and will, I have no doubt, tend to cause a very considerable increase of cultivation, in this at present desert country.

22. The satisfaction this cowle appears already to have afforded satisfies me that the effects of it, will be extremely beneficial to Government, as well as its subjects. The latter, seeing our attention to their circumstances, and our wish to render the country prosperous, will have reason to rejoice in the change of Government; and finding the

can exist without it, will cease in a great measure, from resorting to those artifices lately practised by them.

23. The cowle namali is meant for your general, rather than your particular guidance; many instances will probably occur in which you may see reason to deviate from it. In any trifling case, I beg you will exercise your own discretion; but I desire the general principles of it may not be materially altered, without a reference to me.

24. I must particularly exhort you to let moderation be your guide, in the whole progress of your settlement. In a case of doubt, as to what ought to be a ryot's assessment, your decision should incline, if any thing, in his favour. The numerous arguments to be urged in favour of a moderate assessment are, to my judgment, incontrovertible. The flourishing state of those few districts that are blessed with one sufficiently prove its benefits.

25. The effects of our inclining to moderation, will be beneficial to the circumstances of the ryot; and which are better, he will increase his cultivation, and thence the Revenue of Government. There can never be any difficulty in drawing any exuberance of wealth from him, should he ever be so fortunate as to possess it; on the contrary, by being too hard on him, we may most materially injure the resources of the country, by over assessing him one year, we may prevent his contributing to Government, for many afterwards. How frequently this has been the case already in this soubah, you must well know. Increase of revenue, from increase of cultivation, not from an enhanced assessment, and increase of happiness and prosperity to the inhabitants and the country, should go hand in hand. If the former is obtained by a sacrifice of the latter, we defeat our aim, and prove ourselves most unworthy labourers, in the field we toil in.

26. At the same time I wish you to incline to moderation, I cannot sufficiently warn you against the artifices practised to deceive us. I am satisfied that frauds will decrease, as the circumstances of the people improve. But wherever they do happen, it will be our business to discover them; and not to punish the whole, on account of the misconduct of a few.

27. In concluding these remarks, I must remind you, that success depends more on our vigilant superintendence, than any thing else. The most unexceptionable orders that can be framed will have little effect, without it. The native officers in this soubah in particular, either cannot or will not act under them, with any degree of activity, unless they know they are diligently watched, and that their continuing to hold their situation, depends on their success, and the consequent approbation of their superiors. Much is expected of us. The result of our exertions, will show how far we are worthy of the trust reposed in us. The facility, or otherwise, with which we realize our jummabundy and the improvement, or otherwise, which at the same time, takes place in the revenues of the country, and its general prosperity, will prove with what degree of ability, we have made it.

I am, &c., &c.,

(Signed) JOHN G. RAVENSHAW,

Collector.

Reports, &c.,  
from Collec-  
tors, on a  
Ryotwar Set-  
tlement.

Instructions  
of Collector  
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tor, on the  
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Extracts from  
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Collectors on  
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Mr. Hurdis,  
on Permanent  
Settlement of  
the Dindigul  
Provinces.

Extract of the Proceedings of the Board of Revenue, Fort St. George; 25th June 1801.

Extract of Mr. Hurdis's Report relative to the permanent Settlement of the Dindigul Province, dated 16th Feb. 1803.

Para. 1. In bringing before your Board the Schedules for the permanent system of revenue in the Dindigul province, I shall, with leave of your Board, endeavour to show, with as much conciseness as possible the mode the survey has permitted me to form in settling the zemindaries, and the detail thence arising from the lowest ryot, with the value of his farm, to the first zemindar, and the value of his zemindary.

2. This extent, I propose showing in its full detail, as settled from the survey; and its jumma, as collected during the several Fusly years that have passed since its formation; and that the land-rent may be solely and wholly seen, I have exhibited that only, in the statement, totally subtracting all enams, shotrium and devastanum lands, and all lands of souardyem, each particular branch of which will be separately treated on, hereafter.

3. This statement shows the Dindigul districts and the sequestered pollams, converted into forty zemindaries; the number of villages composing each zemindary, the resources in water for the cultivation; the Census of the population; the agricultural property of the ryots, and the immediate resources of the zemindary, in its number of looms, shops, and houses.

4. It enumerates the grants from the Circars, distinguishing the number of those who inhabit one zemindary or village, from those who inhabit the neighbouring zemindary or villages; the numbers under the head Oolcoody, being the actual number of ryots, viz., 16,146, who chiefly possess the actual cultivating property mentioned in the preceding columns, whereas the number noted as pyacoodies, are of those same people, but possessing lands in zemindaries or villages, within the precincts of which, they do not reside.

5. It shows also the numbers paying souardyem to the Circar, which will in its own place be separately explained.

6. The first part of the abstract that demands attention after the preceding columns, is the total tyacut or land, with one exception only, exclusively the property of the Circar, which is distinguished by the survey, under its appropriate designation of poonjee and nunjee, giving in the forty zemindaries, goontahs 13,69,820-12, or cawnies of Madras measurement, 5,95,249-5 $\frac{1}{2}$ .

7. The land in dispute, forming the above-noted exception will be an addition merely as land, to the zemindary, or to the polygar with whom the dispute is or may be settled. The detail as regarding what is not productive, is now wholly deducted from the Circar land, in order that the investigation may be made without difficulty.

8. It however happens that in several of the lands under dispute, the sequestration of the pollams renders the whole the Circar property. What therefore was the contest with the polygars, is now simplified to the dispute between villages, and on the evidence given, there will be little cause for future dispute.

9. This deduction, thus made, leaves to the Circar, as its own exclusive right in poonjee and nunjee, 13,57,203-7 $\frac{1}{4}$ , or in Madras measurement, cawnies 5,89,766-9, from which must be deducted the land classed as porempoco, or what is wholly uncultivable; and this deduction made, the remainder of poonjee 10,75,989-3, or cawnies 4,67,566-11 $\frac{9}{10}$ ; and the

remainder of nunjee 54,326-2½, is the land on which both real and probable value of each and every zemindary is either fixed at, or may be expected to be, as agriculture may extend itself.

10. The valuation by survey of this tract of poonjee, viz., 10,75,989, appears on the average at 3-4¼ per goontah, per cawney 20-4, and comprehends the rents of the cultivated poonjee lands of the districts as it is, together with the probable profit of intelligent and diligent zemindaries. The valuation of the nunjee in like manner, is at 1-4-10¾ per goontah, or per Madras cawney, 3-3-12¼, and includes, as in the poonjee, both actual rents and probable improvement.

11. The average value on the total lands poonjee and nunjee, viz., 11,30,315, or cawnies, 4,91,171, is on the same mode of calculation, 3-13½ giving an apparent gross revenue of 4,31,261-4-12, on the Aintyaut of the Dindigul province.

12. But from this apparent revenue, the whole of the tersee, or waste cultivated lands on which a valuation has been placed, must be deducted; the respective zemindaries show the valuation of it on each, both on poonjee and nunjee, and the total average per goontah appears on the aggregate of goontahs, 7,30,380-7½ cawnies 3,17,388¼, to be 2-15 per goontah, or per cawney 6-12¾ making as a jumma, 2,14,594-2-1, which estimated value of lands neglected, deducted from the gross jumma of 4,81,264-4-12, leaves, as the real land-revenue of the district, 2,16,670-2-11.

13. I have thus far trespassed on the indulgence of your Board, presuming that any other detail of lands, which are at present unproductive, would, at the present part of the report, be unnecessary. They will be noted on when the advantages which may arise to the zemindar from extended cultivation, are discussed.

14. The part of the statement now to be noticed, is that which begins to show the value of the lands under cultivation; and the first of those are such, as come under the description of garden lands, (Bajyhut.)

15. The explanation of the particular rates of assessment on the aggregate, would give too large a detail; I have therefore (and I trust your Board may not disapprove) thought it best to exhibit the detail of the Toddycomboo zemindary, the whole of which applies to the whole of the forty zemindaries.

16. With this view, I beg leave to request the attention of your Board to the mouzawar, or village statement of the zemindaries; in which No. 2 will show the principal villages composing the zemindary of Toddycomboo, the total lands and assessment on which are formed the line entered in the abstract statement of zemindaries, and show the total goontahs, 582-5¼, and cawnies, 252-8, under the head of garden lands (bajyhut) in the zemindary, their average value per goontah 2-4-4¼ and per cawney 5-6¾ both villages, on their gross fixed value 1,414-1-6¾, which constitutes the present assessment on those lands.

17. The statement, however, shows only the separate and collective value of each village, on the average of their respective and whole contents, under this express sort of cultivation. It therefore becomes necessary to show, from the statement of the hamlets depending on this zemindary, the quantity and quality of the land giving the assessment, which shows the present average in each, and on both.

18. Hence in the detail quantity of land rated to its quality and situation, and according to the opinion and agreement of all con-

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141. Having thus brought forward the Sounardyem belonging to the Circar exclusively; that which belongs to the enaums proposed to be left with their possessors, stands next for explanation. This your Board will perceive, on reference, to be entirely made up from taxes on topes, amounting to 344-7-15, which sum, added to 10,067-8-14½ gives to the enaumdars the total amount of 10-412-6-13½.

142. The taxes in this statement, I deem to be such as do not, under the orders for the formation of the permanent settlement, belong to the land, but that, as being wholly professional, are retainable by Government, and subject to such future alterations, as its judgment may choose to make.

143. The number of shops are noted, and the taxes thereon. They are regularly fixed in proportion to the estimated value of the trade each individual carries on.

144. The house tax is improperly so called, as it is in fact a sort of shop tax, levied in manner similar to that called the shop tax. The customary mode of settlement is by estimate, on the probable trade of individuals; viz., the wurtucks, or manufacturer who carries on his trade at home, is fixed on the proportion to this trade and profit; the dyers and silversmiths, in proportion to their income derived from their trade; the anicoody, or people who work in trade as common workmen, in proportion to their respective estimated income.

145. The loom tax is assessed by long usage on the produce of the loom rather than on the loom itself. Thus, those weavers who have three or four people in a family, put out more work from the loom than those who have a lesser number, and the number of pieces, as well as quality, determine the rate of assessment.

146. In other instances, the looms of the dhans are taxed, in proportion to the time they work at their looms, and the produce of their time; since, in the months of cultivation, they leave their craft to attend on that particular business. Hence, by so much the less as they may in proportion with other weavers, appear to pay for their looms, they by a much greater proportion assist the revenue of the Circar in cultivation.

147. The tax on oil mills is fixed on the proportionate estimated at the mills. The tax on iron-founders is fixed on the furnace, according to the labour of the founders, in bringing the ore from different distances: and that on the indigo makers, is levied in proportion to the labour, in bringing the leaves of the vippal trees, the produce of the vats.

148. The puller wurry is a tax which has its rise in the aumeeny management, but which has been improperly continued as part of the Sounardyem, even after the lands have been held in rent. It is settled and collected on the pullers of the nunjee villages, as a prescriptive aid to the Circar, from the privilege they have, of dividing the main or different fees they get in reaping, and threshing the crops in the fields.

149. The honey-rent, or gootto, is a license by custom paid for as much of that article and the wax of bees, as may be found by the renter, in particular jungles or mountains.

150. The tax on the Patna Chitty and Bogamy, has its rise from the custom of the right and left hand caste, each having an head or chief. The one of the right hand caste was called the Patna Chitty, and of the left Bogamy. Each respectively by prescription collected from their caste, certain impositions authorized by the servants of Government.

151. The office of each, was that of censor on their respective castes and dependants; and the tax was originally supposed to have been gratuitous, and in compensation to them for their trouble.

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152. The Mussulman Government destroyed partly the power of these people, which was very dangerous, inasmuch as they swayed their castes to their inclination, and ever were the sentiments of the right and left hand castes generally; the assembly of each being always under them, and influenced by their advice, which in many instances stayed not at murder.

Mr. Hurdiss,  
on Permanent  
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153. On my arrival at Dindigul, in Sept. 1796, several tumultuous assemblies were made which determined me to suppress the power of the Chiefs of these factions; and as my appointment gave me the power of judging, I thought it right the castes should continue the payment to the Circar they had before made to the Patna Chitty and Bogamy.

154. The ghee goota is a sort of village monopoly, the renter has the exclusive right of buying and selling ghee in retail; and, on the computed profit of this monopoly, the tax is levied.

155. The tax on carriage bullocks is levied, on the proportion of income to the owner derived from their use; those working in and near the residence are said to be less profitable, but that may be from the mode of barter among the natives, whence real profit is neither so easily defined nor so minutely settled; but for those going far, the profit is easily known from the general regulations for hire; and, on the estimated union of these different modes of labour, the tax is fixed.

156. These several taxes, amounting to 9,330-5-9 or star pagodas 5,048-37-12, and though belonging to the jumma of the district, do not, for the reasons before stated, belong to the zemindar. To these also must be added the Sounardiem of the enaumdars, proposed to be permitted to enjoy their enaums, amount to 64-4-6 or star pagodas 39-3-51, making in toto, 8,394-9-15 or star pagodas 5,087-39-43. These, as assumption of privilege by the enaumdars, I have entered with taxes that belong exclusively to the Circar; conceiving, under the present orders, that the enaumdars are not to have the privilege of bringing taxes so properly derived to the zemindars.

157. This statement will exhibit to your Board at one view, the increase in land brought forward by the survey; and from the inaccuracy of the Curnum accounts, prove the necessity of the measure. In justice however to the ryot, it is proper to remark, that those places in which the difference is very enormous have been very generally desolate, from either the unhealthiness of the climate, the frequent inroads of banditti, or the rapacity and deception of former managers.

158. The total increase appears to  $109-9\frac{91}{16}$  per cent. on the ain cultivable land; the decrease in baltalagointa, I have not been able to account for; the increase in the tersey of  $141-9\frac{13}{16}$  is enormous, more in quantity than the total amount of the number of goontahs given in by the Curnums on the ain Circar land.

159. The accounts of the Curnums were delivered in at the Cutcherry, as the survey proceeded; and the falsity of them was proved before the village. In what manner, the accounts were made up by the Curnums, or on what measurement, I cannot find out; but the survey has restored order, and the accounts now with the Curnums, are those made by the survey.

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on Permanent  
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160. The increase in the cultivated lands in several zemindaries, appears very large. This arises from the actual increase on survey, and from the deceit of the Nautumcars and Curnums in concealing and fabricating accounts, which, though highly culpable in itself, was the only means they had of combating the extortions of the venal servants of the Circar.

161. Hence arose an irregularity of assessment, and great inequality of rent. Those ryots who were able to interest the Curnums, held their lands for almost a nominal rent; whilst those who were not so fortunate, although possessing lands equally productive, were under-sold in the markets, and ultimately ruined. Their lands were taken into the general cultivation of the village by the Curnum; but usually entered as waste in the accounts given to the Circar; and so long as the spoils derived from this conduct were equally distributed, the act was not noticed. On this assumption, it will appear, that the general increase equalling  $67\frac{1}{6}$  per cent. does not press hard on the ryots.

162. In bringing the increase of land before your Board, I must advert to the report of Nov. 24th, 1795, on the Dindigul district, by Mr. Wynch, and extract his reported measurement of the ayacret, or total cultivable land, exclusive of enaum, of what in the schedules now rent composes the Toddycomboo zemindary, as follows:—

		Chncs.	Mr. Wynch's Report.	Curnum's Account pre- vious to Survey.	Present Measurement.
Toddycomboo Village.	Poonjee ... ..	.....	12,020 11	17,221 3	21,473 14
	Nunjee ... ..	11 9 $\frac{1}{16}$	479 12	740 6	1,060 154
		.....	12,500 7	17,961 9	22,534 13 $\frac{1}{2}$
	Poonjee ... ..	.....	2,427 5 $\frac{1}{2}$	2,520 0 $\frac{1}{2}$	4,726 5 $\frac{1}{2}$
	Nunjee ... ..	$\frac{511}{16}$	23 10	33 11	38 12 $\frac{1}{2}$
		.....	2,450 15 $\frac{1}{2}$	2,553 11 $\frac{1}{2}$	4,765 2
Total Zemindary...		.....	14,951 6 $\frac{1}{2}$	20,515 4 $\frac{1}{2}$	27,299 15 $\frac{1}{4}$

163. From this, it will be easily seen that his accounts were incorrect; first, in being less than the Curnums' account by  $37-3\frac{1}{2}$  per cent. and secondly, less by the present measurement  $82-9\frac{1}{2}$  per cent. which is an increase of  $33-1\frac{1}{2}$  per cent. on the former accounts of the Curnums.

164. By the incorrectness, in the first instance, is shown the proof of what has been previously urged in respect to the deceit of the Nautumcars and Curnums, and of their fabrication of the village accounts, which was partially corrected by my promulgating the intention to survey, as the work was commenced on.

185. I do not mean by this, so much to condemn the sources of information on which Mr. Wynch's report of 24th November 1795, was founded, as to endeavour to show that the general great increase, observable in the statement of the Curnums account, arose more from their own fabrication of them, with the view of procuring means to satisfy venality, than from the ignorance of the actual extent of lands and its positive increase on their accounts by survey.

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185. In the resources of the Sounardiyem, as belonging to the zemindars, at present, little improvement can be expected; even that which may arise from planting of topes or extension of the ponicanado cultivation, can hardly be held out as an object for immediate speculation.

186. On the Sounardiyem, which as professional, commodities in detail, I have not included in the resources of the zemindary, a very great increase may be expected under proper regulations of exercise; but as partial innovation might injure rather than improve the revenue, I have not attempted to alter what custom has established, and which cannot effectually be regulated, but under some general system for excise on the whole country.

187. In every act of my management, I invariably adhered to the customs of the natives in cultivation, and made the extension of agriculture the first object; the very great increase of revenue also shows the increase of agriculture, and I am so well convinced of the resources of this province, from my own inspection, that I cannot doubt, but that under a vigilant superintendence, and firm yet almost imperceptible guidance of the labours of the inhabitants, if peace continues, the revenues from the increase of population, and the habits of industry which may be then expected to be confirmed in the ryots, will, in the course of ten years, be nearly doubled.

188. But as agriculture must be considered as the foundation of what must, in the most essential manner contribute, to the prosperity of the country, it is necessary that its particular effects should be encouraged; the rents on the land must soon exhaust the district, unless its manufactures be encouraged, and those, only, can bring back to it, the sums exacted from it by taxation.

189. Hence it is necessary for the prosperity of the country, that commerce should in some degree, be more powerful than at present, partially restore to the industrious ryots, the sums which the various settlements of the country have collected from it; and that the circulation of revenue so derived, if not made beneficial by its confinement to circulation in the province from whence it may be drawn, should not in its consequence, become pernicious to it.

190. I beg to apologize for this digression, but in observing the drafts on this treasury for the factories of Salem, Tinnevely, and Ramnad, it cannot but be seen that the prosperity of those countries must be better established, from the more extensive circulation of cash within them than this, which, notwithstanding the value it now bears, must fall, if its numerous looms be not regularly and fully employed, and its internal commerce more sought after, and more firmly established.

Extracts from  
Reports of  
Collectors, on  
Surveys and  
Assessments.

Letter from  
Collector of  
Coimbatore,  
dated 30th  
Nov. 1806.

Extract Proceedings of the Board of Revenue at Fort St. George;  
8th January 1807.

Extract Letter from Mr. WM. GARROW, Collector of Coimbatore;  
30th November 1806.

Para. 5. Since the year 1801-2, these assessments have been the established standard of collection. Corrections and modifications have been introduced where it has been found necessary, and the present accounts and report are submitted, as the ultimate result on the survey arrangement, and from which there does not appear the least necessity for deviating.

6. The object of the survey being to equalize the land-rent throughout, it was necessary to refer to the mamool rents then existing. Their diversity, however, and the disproportion found between the recorded area of land, the quantity ascertained after measurement, rendered much consideration necessary before an average rate could be found to be so generally adopted to the country as to avoid (in the act of equalizing individual assessments) the true extremes of rendering the total jumma of the country too high, or too low, compared with that of the preceding.

7. The Andoor and Erode talooks were the first upon which the experiment was tried; and from them, were obtained the data upon which were founded the subsequent general assessment for the other districts. In these two talooks, the rents differ considerably from those obtaining in the remainder of the division; the reason is, that, being the two first which were assessed, village by village, and field by field, the regularity which appears in the rents of the other districts, was impracticable with regard to them; for that regularity in the latter, was produced by the data obtained, and final arrangement resulting from the detailed assessment of Erode and Andoor.

8. Previously to the survey, the different gradations of land was unlimited. Properly speaking, the gradation did not depend upon the land; capricious assessments were made upon the soil, and it frequently happened that the pecuniary circumstances of the owner, was the principal criterion by which his field was assessed. As an example of the diversity of rates obtaining, your Board will find in the Appendix, a statement of the former rates of assessments in nine villages of the Andoor, and a similar number of the Erode talooks. The gradations will be observed in the village of Chadayampolliam, to amount to sixteen, in Talleanellore, to be only five. In Guttysomoodram, of the latter talook, then in poonjee, are fifteen, and garden, two in number. I shall add but one more example in the instance of Sankarampolliam, which has twenty kinds of assessments. Had these classes of land been attended with an equitable progressive decrease of assessments, the rents of the ryot would have been tolerably moderate; but, as I have before remarked, the assessment paid by the owner gave rank to the soil in the scale of gradations, instead of the soil proving the standard of assessment.

9. This will be the better observable, on a reference to the first sort of land, where the same description paid 8 chuekrums in Guttysomoodram, and 3-5 only in Coomarayanoor. The same difference exists, more or less, in the inferior sorts of land. Those whose farms were most highly assessed, were generally those who were thought best able to pay it. They in return, imposed upon the Circar by concealing the real

extent of those farms. This struggle between rapacity on one hand, and fraud on the other, had totally confounded the real equitable assessment of the village.

10. Experience, and the information of the ryots themselves, confirmed the necessity of consolidating the different classes into a definitive number, which was fixed by the consent of the people themselves, in conjunction with the surveyors, at the following rates; viz.

For Poonjee	...	...	...	Twelve :
For Gardens	...	...	...	Four :
For Nunjee	...	...	...	Four :

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which number was found to embrace all the descriptions of the lands of the division. In course of classifying the lands, the quantity recorded by the Curnum, differed, as may be supposed from the measurement now made. The mamool butta exceeded in double and triple proportions, the measured area. The various high rents produced by the Curnums therefore were not respected, for the buttas, mavoos, chays, &c., therein mentioned, prove less than the land actually possessed by the ryots, as it may be supposed that the adaptation of the mamool rent per butta, &c., upon the farms cultivated in 1209, would not answer on the same land. After measurement, it was next necessary to ascertain the proportion that should now fall on the land, and to equalize it with as great a degree of accuracy as possible. The proportion of the mamool rent upon the land thus ascertained to exceed the butta, was to be found not only in one or two instances, but in the almost innumerable and capricious rates obtaining in every village. The detailed accounts, at length afforded the necessary data. By averaging the whole of the different rates, in different villages; by a further reference to the rents of the other talooks of the division, and to the actual produce, charges, cultivation, and the ryots share, the enclosed D. was found to be as correct and equitable a scale of assessment as could be adopted.

11. The averaged mamool rate of the former measurement having been formed, a scale of the assessment, after rejecting fractions, was fixed upon as a standard; in order to judge of the proportionate remission that ought to be made in consequence of the reduced area of the buttas, &c., after measurement.

12. On adverting to the scale of assessment, D. the third column will show the averaged mamool rate per butta, alluded to. In column four, will be found the proportionate remission; and column five, the permanent rent as it now stands, on each field.

13. After the formation of this scale, little further labour was necessary. The quantity and quality of land being furnished from the Surveyors in the District, the assessment was applied to each class of land, as it corresponded with the class in the scale.

14. The next point was the comparative state and situation of the villages.

15. It is evident that lands, though first, second, and so forth, in one village, cannot correspond invariably, with similar classes in other villages. Independently of this circumstance, local causes throw some villages of equal, or even superior quality of soil, into an inferior scale to others, either from their remoteness, which has an effect upon the scale of their produce, the unhealthiness of the climate, and the depredation of wild animals; besides various other impediments to agriculture, which it is needless to enumerate.

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Extract  
Letter from  
the Collector  
of Zilla, Chin-  
gleput, 12th  
July 1806.

of industry had been wanting where other deficiencies of cultivation had occurred; the following deductions were in consequence made:

Nunjah Cawnies...	1,117
Punjah do ...	1,360
Garden land do ...	13
	<hr/> 2,490

On the other hand, in some villages where the inhabitants found the season would permit of an extended occupation of land, they engaged for the following additional number of cawnies:—

Nunjah ...	357
Punjah ...	444
Garden land ...	8
	<hr/> 809

which makes the difference between the quantity of land engaged for at the beginning of the season, and that actually cultivated.

	Cawnies.
Nunjah ...	760
Punjah ...	906
Garden land ...	5
	<hr/> 1,671

The value of the land originally farmed being cawnies 15,557, stands valued on the books of the survey at the sum of ... Star pagodas 14,781 5 70 and the value of the difference between the land engaged for, and the quantity cultivated, being cawnies 1,671, was, by the same valuation ... 1,238 10 8

Leaving the jumma of the land-revenue of Fusly 1213 at the sum of... Star pagodas 13,542 41 62

The comparison of the jumma above stated, with the aumanie collections of last year, will stand as follows:—

The collections on account of Fusly 1212 in that year, and in the subsequent year, was.....Star pagodas 10,920 22 20  
Deduct road duties not collected  
under the present regulations ... 905 30 73

Remains Land Revenue ... 10,014 37 27  
which, deducted from the jumma of Fusly 1213, as above stated, leaves an increase of...Star pagodas 3,528 4 35  
Being  $35\frac{7}{32}$  per cent.

If the preceding result shall prove satisfactory to the Board, I have much pleasure in assuring them it has been satisfactory to the people also; for having invited representations from those who might experience any difficulty from an inequality of assessment, or other cause, I only received one complaint, and that from a ryot who had taken 5 cawnies of land, but whose only pair of bullocks dying at the season of cultivation, had rendered him unable to fulfil his agreement; while the readiness and punctuality with which the amount of the jumma has been realized, is, I hope, evidence of their ability to pay it.

Extract Proceedings of the Board of Revenue, at Fort St. George;  
the 24th August 1807.

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Reports of  
Collectors on  
Surveys and  
Assessments.

Principal Collector of Ceded Districts to Board of Revenue, on the Survey of that country; dated 30th November 1806, &c., &c.

Gentlemen,

Principal  
Collector of  
Ceded Dis-  
tricts to the  
Board of Re-  
venue, dated  
26th July  
1807.

Para. 1. The Survey of the Ceded districts being now completed, it becomes my duty to report to the Board the manner in which it has been conducted; the result of it, in exhibiting the extent and assessment of all the various descriptions of land in the country, whether cultivated or waste; and the expense with which it has been attended, from its beginning to its conclusion.

2. It was begun in June 1802, by four gomastahs of my Catcherry, who were at that time, the only persons in the Ceded districts who understood land measuring. It proceeded very slowly at first, from the want of hands; but several of the inhabitants being instructed every month, the number of Surveyors, by the end of the year amounted to fifty, and was in the course of the following one, augmented to a hundred. The Surveyors were at first formed into parties of six, but afterwards of ten, to each of which a head Surveyor or Inspector was appointed. With the exception of hills and rocks, all land, of whatever kind, was measured. All roads, sites of towns and villages, beds of tanks and rivers, wastes and jungles, were included in the survey. Ancient wastes were usually measured in extensive lots to be subdivided hereafter, as they may be occupied; but when it could be conveniently done, they were also frequently divided into fields of the ordinary size. As all fields that have ever been cultivated have names, they were distinguished in the survey registers by these names, and also, by a particular number, affixed to each, in the order in which it was measured. The Surveyors used everywhere the same standard measure, a chain of thirty-three feet; forty of which, made an acre. They were paid by the acre at such a rate as it was supposed would enable them, with diligence, to earn about six pagodas monthly. They were encouraged to be expeditious, by the hope of gain; and deterred, at the same time, from being inaccurate through haste, by the fear of dismission; for no false measurement beyond ten per cent. in dry land, and five per cent. in wet, whether proceeding from negligence, from haste or design, was ever excused; and the frequent instances of loss of employment in this account, that occurred during the early part of the survey, soon rendered the Surveyors so cautious, that their measurement was afterwards in general sufficiently correct. The vacancies that were continually happening among them from dismission, and more frequently from sickness, were at all times easily filled up from among a number of persons who always attended them, with a view of being instructed and employed; but these persons, on being appointed, were, in order to guard against partiality, sent to the party of a head Surveyor, different from that by whom they had been reported as qualified.

3. The head Surveyors, or Inspectors, examined the measurement of the Surveyors placed under their charge. They were paid by the month. To have paid them by the acre, would have defeated the end of their appointment, by preventing them from examining carefully and deliberately, the operations of the under Surveyors. But to guard against remissness, and to leave them at the same time sufficient leisure for

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investigation, they were required to measure monthly one-tenth of the quantity of land fixed for a Surveyor. They were not permitted to make this measurement all at once, in the course of a few days; but were obliged to make it gradually and uniformly, throughout the month, by taking a few fields every day. The whole of the Inspectors were frequently removed from one party to another, because by remaining too long with one party, they were apt to entertain partialities and enmities, and to pass over the false measurement of some Surveyors, while they exaggerated the trifling errors of others; and for these causes, many Inspectors were at different times dismissed. Both Inspectors and Surveyors were at first allowed a share of the produce of all extra collections, and unauthorized enanns, which they brought to light; but as they often earned more in this way, than by the survey, and with less labour, it was soon found that the survey was impeded by these investigations, and it therefore became necessary to confine them to the single object of measuring the land.

4. The Surveyors were followed by assessors, two of whom were allotted for the assessment of the land measured by each party of ten Surveyors. The assessor, on arriving in a village, went over the land with the Potail, Curnum and ryots, and arranged it in different classes, according to its quality. In all villages, the land, both wet and dry, had from ancient custom been divided into 1st, 2nd, and 3rd sorts, agreeably to their supposed respective produce; but these divisions not being sufficiently minute for a permanent assessment, the classes of wet land in a village, were often increased to five or six, and those of dry, to eight or ten. The classification was made rather by the Potail, Curnum and ryots than by the assessor; for he adopted their opinion, unless he saw evident cause to believe that it was wrong, when a reference was made to the head ryots of any of the neighbouring villages, who fixed the class to which the land in dispute should belong. The quality of the land, where all other circumstances were equal, determined its class; but allowance was made for distance from the village, and every other incident by which the expense of cultivation was augmented. The ryots were directed to be careful in classing the land, as the whole of any one class would be assessed at the same rate; but they were not told what that rate would be, because it was apprehended that they would be induced by such information, to enter a great deal of the better sort of land in the inferior classes. It was discovered, however, after a trial of a few months, that by following this mode, the Potails and ryots, not seeing immediately the effects of classification were not sufficiently impressed with its importance, and sometimes by entering too much land in the higher classes; and sometimes in the lower, the assessment of some villages became more than they could possibly pay, and that of others, much less than they had ever paid before. To obviate this mischief, the lands were both classed and assessed, at the same time, by which means, the ryots perceiving at once the effect of classification in raising or lowering their own individual rents, felt the necessity of making it with care. After this principle was adopted, the classification was in general sufficiently accurate, except that, in some instances the land of Potails, Curnums, and a few head ryots, were inserted in too low a class. These, irregularities, however, were usually corrected, either on the spot by the assessor, with the advice of the ryots of the adjacent villages, or afterwards, by persons appointed to revise his assessment.

5. As the assessors did not always rectify fraudulent classification, but sometimes remained ignorant of it, from negligence, or connived at it, from bribery; and as it was impossible to ensure from so many individuals, a punctual observance of the same method of proceeding, it was thought advisable, for the sake of preserving uniformity, and of checking abuses, to appoint five head assessors selected from the most intelligent of the ordinary assessors. Each head assessor had four ordinary ones, under him; his business was to review their classification and assessment, and to correct them, when wrong. He looked particularly to the classification of the lands of such persons, as he suspected might have been favoured by the assessors; and where he was convinced, both from his own opinion and that of the principal ryots of the neighbouring villages, that partiality had been shown, he transferred such lands to higher classes; and in the same manner, when he found that the lands of any ryots were classed too high, he removed them to their proper classes. If he saw no occasion for changing land from one class to another, he examined whether whole classes were not assessed too high or low, and raised or depressed them to different rates, wherever it appeared that an alteration was necessary; but he was not permitted to make any alterations in the accounts of the ordinary assessor: such alterations as he thought requisite were entered in those accounts, in columns left for the purpose; so that when the settlement came to be finally made in the Collector's Cutcherry, all alterations might be seen, and the reasons examined, upon which they were grounded. As an interval of one or two months usually elapsed between the investigation of the ordinary assessor, and that of the head one, there was full time for every ryot to ascertain, whether his own land was properly classed; and if he thought that it was not, he had an opportunity of stating his objections to him on his arrival in the village; and as the ryots of all the neighbouring villages were assembled, the head assessor, by means of arbitrators from among them, easily determined all complaints of this nature.

6. If entire dependence could have been placed on the judgment and impartiality of the head assessors, nothing more would have been required in fixing the assessment than to have adopted their estimates; but as these estimates were sometimes incorrect, and as they would have been still more so, had the assessors been relieved from the fear of a future examination, the whole of the classification and assessment underwent a complete investigation in the Collector's Cutcherry. On this occasion, all the Potails, Curnums, and principal ryots of every village in the district to be settled, were assembled at the Cutcherry. The business was begun by fixing the sum which was to be the total revenue of the district. This was usually effected by the Collector in a few days, by comparing the collections under the native princes, under the Company's Government from its commencement, the estimates of the ordinary and head assessors, and the opinions of the most intelligent natives; and, after a due consideration of the whole, adopting such a sum as it was thought would be the fair assessment of the district, in its present state, or what the inhabitants, in similar circumstances, under a native Government, would have regarded as somewhat below the usual standard. The amount fixed by the Collector, was usually from five to fifteen per cent. lower than the estimates of the assessors; for it is the nature of assessment, proceeding from single fields, to whole districts, and taking each

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Uncultivated..	{	Circar ... ..	45,500	113½
		Enaum ... ..	5,000	125
			<hr/> 50,500	<hr/> 1,262½
Waste Circar ... ..			75,000	1,875
Total acres dry...				<hr/> 5,512½
Wet:				
Cultivated ...	{	Circar ... ..	4,500	112½
		Enaum ... ..	750	18¾
			<hr/> 5,250	<hr/> 131¼
Uncultivated..	{	Circar ... ..	2,000	50
		Enaum ... ..	500	12½
			<hr/> 2,500	<hr/> 62½
Total wet acres ... ..				<hr/> 193¾
Grand Total ... Acres				<hr/> 5,706¼

30. In your abstract, it is not necessary to particularize the dates of measurement; the name of the month only is wanted.

31. As the chain is frequently broken, and some of its links lost, you will compare it from time to time, with the standard which you have received for that purpose.

32. If, on trial by the Examiner, your measurement is found to be false, you will be dismissed, if it has proceeded from negligence; and punished, if from design.

33. You will inquire into unauthorized new enaums and concealed lands. If you discover any not entered in the accounts of the Curnum, you will receive, on proof, one half the amount; and the persons through whose information you make the discovery, one quarter of your half.

34. You will be allowed two chain-bearers, and one quarter of a canteray fanam for each, daily. You will pay them, and also the coolies employed in making the boundary marks, daily, in presence of the Pottail and Curnum, and take their receipts.

35. You will receive half a pagoda monthly for oil and stationary.

36. You will let the Curnums enter the account of the measurement, and you will compare your abstract with theirs, daily.

37. You will deliver both your rough and fair accounts of measurement, to the Examiner.

38. You will pay the bazaar price for all articles received in the villages. If you do not pay, or if you receive batta, you will be dismissed.

(Signed) THOMAS MUNRO,  
Principal Collector.

(No. 2.)—Instructions to Azmayesh Gomastahs, or Examiners of the Survey.

1. As you are appointed to the superintendence of a party of ten Surveyors, you will regulate their survey, as follows :—

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2. When a village has eight or ten large mujerabs, you will send two Surveyors to each; but if the mujerabs are small, only one.

3. When there is a large mouzah, without any mujerah, you will mark out by flags, the portions to be surveyed by each Surveyor; and let them compare their account of boundaries with each other, so as to prevent any land from being omitted in their respective limits.

4. When a mouzah is small, and you think that the survey will be accelerated, by employing only a part of the Surveyors in it, and sending the rest to another mouzah, you will do so.

5. If the mujerabs of a mouzah have old boundaries, you will adopt them: if they have no visible boundaries, you will set up stones in order to distinguish them.

6. You will take care that no land is omitted between the respective limits of your own Surveyors; or between their limits, and those of other parties of Surveyors.

7. You will take the rough accounts (the kham chitah or ) from the Surveyors, and make by them, all your comparisons of measurement.

8. In your examinations of measurement, you will attend particularly to the fields of Potails, Curnums, and khoobash inhabitants.

9. You will examine by re-measurement daily, as follows:—

Dry ... .. 500 goontahs or chains.

Or wet.. ... .. 150 do. ... do

and transmit the account of the examination in the following form,  
No. 1. (Margoza tree field of Rungah Reddy, Circar land) to the north  
of Goind Gaurus yetmannee field, measure by Bhum Row ... 4 acres  
18½ goontahs;

viz., East to West ... .. 11½ chains

North to South ... .. 15½

Total... 178½ or 4 acres 18½

Azmayesh or trial ... .. 5 acres 1 chain;

viz., East to West ... .. 12 chains.

North to South... .. 16½

Total... 201 or 5 — 1

10. You will transmit your trials, with the rough accounts, to the Cutcherry, and give the fair ones to the accountants (Awurdah Nowis.)

11. In examining the measurement, if the excess of the land on trial, is above 12½ per cent. in dry, or 10 per cent. in wet, you will add the difference to the field. If the deficiency is more than ten per cent. in dry, or 5 per cent. in wet, you will deduct it.

12. If any village you find the measurement of the whole, or the greater part of the fields incorrect, and that a new survey is required; you will state the circumstance, and obtain leave before you begin.

13. If any ryot complains that the measurement of his field is not fair, you will measure it again.

14. You will inquire into new unauthorized enaums; extra collections, land, and articles of the village taxes suppressed in the accounts; of all such discoveries, you will receive one half as a reward, and one quarter of your half, will be paid to the person from whom you may have received your information.

15. As the chains are frequently broken, you will compare them occasionally with the standard measure.

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ded Districts  
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16. You will get two chain-bearers from the totties or tallaries of the village. You will pay them one-quarter of a canteray fanam each daily, in the presence of the Potail and Curnum, and take their receipt; and you will send a statement of the expense, with your monthly account.

17. You will divide all the villages that fall to your share, according to the number of Surveyors. Write the different shares on an equal number of papers, and let the Surveyors draw lots, and measure the villages which their respective lots contain.

18. Your party is to measure only such villages, as may be allotted to it. If in the hope of getting more pay from black land, your Surveyors measure the lands allotted to another party, they will receive no pay for them, and be fined.

19. After finishing the measurement of the villages allotted to your party in any district, if there is any party which has not begun its measurement in that district, you will measure its villages; but if there is no party which has not commenced, you will proceed to the next district.

20. You are not to measure in four or five days the number of acres prescribed to you for the month, but to measure daily, except on those days when you are on your way to another district. The measurement may be more in some days and less in others; but the prescribed quantity for the month must be completed.

21. You are not to try the measurement of a part of the Surveyors in one month, and that of the rest in another; but you are, in each month, to try the measurement of all the Surveyors.

22. You are not to remain behind the Surveyors, because unless you are with them, you cannot compare with them the false measurement which you may discover. If you are not always in the same district with them, you will be dismissed.

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23. With your monthly abstracts, you will send a list of the surveyors and Peons, present and absent; you will give your rough accounts of measurement examined to the Aumildar, who will forward them to the Collector's Cutcherry, and you will take the Aumildar's receipts for the accounts.

24. You will receive a monthly allowance of  $22\frac{1}{2}$  fanams for Sader Wared.

25. You will pay for all articles, at the bazaar price.

(Signed) THOMAS MUNRO,

Principal Collector.

#### No. 3.—To Assessors of Terrim Muttaseddies.

1. You are to class the surveyed by ten Surveyors, according to their rate or terrim. In setting the terrim, you are to assemble the Potail, Curnum, and ryots of the village, and also the heads of the neighbouring villages, and do it with their advice.

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2. You are to class the lands of the whole mouzah into first, second, third, &c., according to their rates. If the best land is in the cusbah, you will enter it, in the first rate. If the first land of any of the mujerahs is only equal to the second of the cusbah, you will enter it, on the second rate. If on the contrary, the first land of the cusbah is equal only to the second of the mujerah, you will enter it, in the second rate; for the rates are to be for the whole village generally, and not for each mujerah separately.

3. In fixing the rates, the ryot who occupies the land must be present; you are to consider the condition of the land, and not of the ryot; for the one is permanent, but the other is not; and you are to be careful not to enter the first rate, as second, or the second, as first, &c.

4. You are to mention the colour of the land, in order that in fixing the rent, the class to which it belongs, may be the better known. The colours are as follows:—

## Regur:

- 1 Black mixed with stones.
- 1 Black mixed with chunam stones.
- 1 Black ... with white earth.
- 1 Black ... with sand.
- 1 Black ... with pebbles (gargatt.)
- 1 Black mould.

—  
6

## Red:

- 1 Red mixed with stones.
- 1 Red ... with sand.
- 1 Red earth.

—  
3  
—

5. You will inform the ryots that the whole land of each class will be assessed at the same rate; and caution them to class the fields according to the real quality.

6. In classing the lands you will proceed, as follows:—

Dry, at  $\frac{1}{2}$  canteray fanam difference for each rate.

Rate.		Acres.		Rate per Acre.
1	...	100	...	1 0 0
2	...	50	...	0 9 8
3	...	40	...	0 9 0
4	...	0	...	0 8 8
5	...	0	...	0 8 0
6	...	0	...	0 7 8
7	...	0	...	0 7 0
8	...	0	...	0 6 8
9	...	0	...	0 6 0
10	...	0	...	0 5 8
11	...	0	...	5 5 0
12	...	50	...	0 4 8
13	...	40	...	0 4 0
14	...	50	...	0 3 8
15	...	40	...	0 3 0
16	...	30	...	0 2 8
17	...	0	...	0 2 0
18	...	0	...	0 1 8
19	...	50	...	0 1 0
20	...	0	...	0 0 0

Bagayet, at 5 canteray fanams between each rate.

Rate.		Acres.		Per Acres Canty. Pagodas.
1	...	10	...	10 0 0
2	...	15	...	9 5 0

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Rate.		Acres.		Per Acres	Canty.	Pagodas.
3	...	0	...	...	9	0 0
4	...	40	...	...	8	5 0
5	...	50	...	...	8	0 0
6	...	0	...	...	7	5 0
7	...	0	...	...	7	0 0
8	...	0	...	...	6	5 0
9	...	0	...	...	6	0 0
10	...	0	...	...	5	5 0
11	...	0	...	...	5	0 0
12	...	0	...	...	4	5 0
13	...	4	...	...	4	0 0
14	...	0	...	...	3	5 0
15	...	0	...	...	3	0 0
16	...	10	...	...	2	5 0
17	...	0	...	...	2	0 0
18	...	0	...	...	1	5 0
19	...	0	...	...	1	0 0
20	...	10	...	...	5	0 0

Wet, at 5 canteray fanams difference between each class :

Rate.		Acres.		Rent per Acres	Canty.	pagas.
1	...	10	...	...	6	0 0
2	...	0	...	...	5	0 0
3	...	0	...	...	5	0 0
4	...	0	...	...	4	5 0
5	...	40	...	...	4	0 0
6	...	50	...	...	3	5 0
7	...	0	...	...	3	0 0
8	...	20	...	...	2	5 0
9	...	15	...	...	2	0 0
10	...	20	...	...	1	5 0
11	...	10	...	...	1	0 0
12	...	3	...	...	0	5 0
13	...	0	...	...	0	0 0
14	...	0	...	...	0	0 0
15	...	0	...	...	0	0 0
16	...	0	...	...	0	0 0
17	...	0	...	...	0	0 0
18	...	0	...	...	0	0 0
19	...	0	...	...	0	0 0
20	...	0	...	...	0	0 0

The above, is given as an example, for your information ; you are not, however, to enter the money rates, but only to take care that the lands are correctly classed. The classes may be as numerous, as the different kinds of land are ; but in one mouza you are not to make more than ten classes of dry ;

6 of garden ; and

8 of wet.

7. In regulating the proportions of the decrease of rent between each class, you will be guided by the quality of the land ; and make it, in some villages, for dry  $\frac{1}{2}$  a canteray fanam ; and in other villages, where the rent is low,  $\frac{1}{4}$  of a canteray fanam ;

For garden 5 and  $2\frac{1}{2}$  canteray fanams.

For wet 5 and  $2\frac{1}{2}$  do do.

If in a village, you find that the difference between any two classes of land should be  $\frac{1}{2}$  canteray fanam, you will make the same difference between every other class, and in the same manner; if the difference between any two is  $\frac{1}{4}$  canteray fanam, you will continue that difference, through all the other classes; and in garden and wet, if the difference, between two classes in  $2\frac{1}{2}$  or 5 canteray fanams, you will make one of these rates, the difference between all the other classes; but you must not have both rates of difference in the same village.

N.B. The rent of dry land in some of the western districts was found to be so low, that the rate of decrease (oottar) could not be restricted to  $\frac{1}{4}$  of a canteray fanam without great inconvenience; it was therefore extended to one-eighth of a canteray fanam, or two annas; and the following additional articles were inserted in the instructions:

8. Though you were formerly directed to restrict the rate of decrease (oottar) in dry land to  $\frac{1}{4}$  of a canteray fanam; yet, as the accounts must be regulated by the land, and not the land be made to suit the accounts; and as the usual rent is in some places only from  $\frac{1}{4}$  to 1 canteray fanam per acre; if there are seven or eight classes rising  $\frac{1}{4}$  of a canteray fanam each, it will make the rent too high; you will therefore, if there are only three or four classes, keep the oottar at  $\frac{1}{4}$  fanam; but if there are more, you will make the oottar 2 or 3 annas of a canteray fanam, according to the custom of the village.

9. In writing the abstract of the village, you will state, at the head of the columns of dry, wet, and garden, the oottar, or rate of decrease between the different classes: if dry,  $\frac{1}{8}$ ,  $\frac{1}{4}$ , or  $\frac{1}{2}$  canteray fanam; if garden or wet,  $2\frac{1}{2}$ , or 5 canteray fanams.

10. In classing the land, you will consider both the nature of the soil, and the expense of labour; for instance, if one field is near the village, and another, of the same quality, at a distance from it, the distant field must be rated lower, because it requires more labour to watch, and also to plough it. You will make allowance for the additional expense, and lower the rate accordingly; so that it may be cultivated with the same ease as the land of the same kind near the village. You will also, in garden and wet land, make allowance for the deficiency of water; and where there are nullahs and wells, for the extra labour, and reduce the class.

11. You are to class the land not merely by its intrinsic quality, but also by its actual state of cultivation. Thus, if two adjoining fields, of the same quality with respect to soil, are held, the one by a poor, and the other by a substantial ryot, you will not enter them in the same class; but you will place the field of the poor ryot in such lower one, as its unimproved state may render necessary.

12. If in one field, whether dry, wet, or garden, there are two or three different kinds of soil, you will not class the kind separately; but take the average of the whole, and make one class.

13. In classing wet and garden, observe the following detail. Divide the lands of tanks and nullahs into one crop and two crop land. In well land, consider whether the well as water for one or two crops, and make the class higher or lower accordingly.

14. In classing betel and cocoanut, &c., gardens, you will enter the land in the same class as land of the same kind on which there are no fruit-trees, without making it either higher or lower, on account of the trees.

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15. In garden, you will enter as garden, only what is now cultivated; and you are not to add to it any of the neighbouring dry land, on the supposition that there is water enough to convert it hereafter into garden.

16. In garden which is now waste (anadi) you will examine whether, when last cultivated, the crop was a dry or a wet one. If dry, you will class the land, as dry; and if wet, as garden.

17. In classing dry waste (anadi) you will proceed as follows: If it is divided into fields by old boundaries, and has been so measured, you will class each field separately: if there are no old boundaries or land marks, you will class it, by the divisions into which the Surveyors may have formed it.

18. In classing the lands, you will take the rough account of the survey, and class according to the order of the numbers in that account; after which you will separate the Circar and enaum, and the Circar cultivated, and uncultivated, and waste land; and class the whole according to their respective rates. You will not add up the fields ryotwar, for it is not necessary to show what each ryot occupies; but in enaum lands, you will add up the fields both in their classes, and under the name of the person to whom they belong.

19. You are to class, the lands, dry, garden, and wet, as they are distinguished by the Surveyors. You are not to alter their classification, but you may note where you think it is wrong.

20. You are to class, monthly, 3,000 canteray pagodas of land cultivated, by the rent of the preceding year, for which you will receive ten star pagodas monthly. If you class a smaller quantity, your pay will be reduced in the same proportion, viz:

For canteray pagodas	2,750	-	pay star pagodas	9
Do.	do.	2,500	-	8
Do.	do.	2,260	-	7
Do.	do.	2,000	-	6

If you class a smaller quantity than 2,000, you will be dismissed; but you will receive no increase above ten pagodas pay, whatever quantity you may class. If, however, in the course of the year, you class more in one month and less in another, the difference will be allowed, provided it does not on the whole exceed 10 pagodas monthly.

21. You are to examine if fields have been concealed, or articles in the village taxes suppressed; but you are not to inquire into differences of rent, or extra collections.

22. You will not enter the land forming the beds of tanks and barren or useless purimpoke; but you will inquire how it is cultivated, when the tank is dry, and class it accordingly.

23. You are to compare your accounts with the Curnum, daily and let him take them on the spot; you may carry him and the Potail to the neighbouring villages, to give their opinion on classing the lands of them, but not to write the accounts of their own village. If you make out your accounts without letting the Curnum take a copy, your pay will be stopped every month in which this is done.

24. In making out your abstract of the land in classes, (Kessemwar Goshwarah) you are not to enter as cultivated, the cultivation of two or three years, but only that of the preceding year. If more is entered, you will be dismissed.

25. As the Surveyors, in order to get more pay, make out their accounts hastily, and give false additions, you will make your gomastahs

compare them, and send a list of all errors monthly to the treasury, showing the dates of measurement, and the differences of the number of acres.

26. The land classed by you, will be examined by the head assessor (Ser Terrim) and if any material error is discovered, you will be dismissed.

27. You will make out the accounts of each village according to the forms, and when the district is completed give the whole to the Aumildar; you are not to keep the accounts after the district is finished, nor to carry the Carnums to another district.

28. You are not to wait for the (Ser Terrim) head assessor, but as soon as you finish one village, proceed to another.

29. You are not to dismiss or employ gomastahs or Peons, without reporting and obtaining authority.

30. You are not to beat or confine any of the inhabitants; and you are to pay for all articles, at the bazaar rate.

(Signed) THOMAS MUNRO,

*Principal Collector.*

Reports of  
Collectors on  
Surveys and  
Assessments.

Principal  
Collector of  
Ceded Dis-  
tricts to the  
Board of Re-  
venue, dated  
26th July  
1807.  
Enclosure.

(No. 4.)—To Ser Terrimdars, or Head Assessors.

1. As you are appointed to superintend and correct the assessment of five (Terrimdars) assessors, you will divide your share of each district into five divisions, and give one to each Terrimdar, and you will give him at the same time, the survey accounts, which will be delivered to you by the Aumildar.

2. You will examine the classification of the lands, and you will fix the rates of assessment, in conjunction with the Potails, Carnums, and principal ryots, and if you wish for the assistance of any intelligent persons formerly employed in the revenue, the Aumildar will send them to you, on your application.

3. In making the assessment, you must examine all circumstances that may assist in enabling you to form a right judgment. You must consider the Ahkam namah, or assessment of Tippoo Sultan; the present extent of cultivation; the condition of the ryots, and the nature of the soil; you will then fix the rate of assessment of each class of land, in dry garden, and wet; you will explain it to the ryots, and obtain their consent to it, and you will take care that it is not so high, as to impede cultivation hereafter; you will also examine well the kamil rent of each village, the detail of the Ahkam namah, and of the rent of the last twenty years, and enter them in your statements.

4. If you find that any of the Terrimdars have classed the lands wrong, whether from ignorance or corrupt motives, you will report, in order that they may be dismissed.

5. Where you find that the Terrimdars have entered two or three kinds of land in the same class, you will transfer each kind, to its proper class.

6. As the classing the fallow and waste lands at too low a rate, might induce the ryots to occupy them, and throw up their cultivated lands to the injury of revenue; you will therefore keep in view, that waste lands are to be so classed as not to discourage their cultivation, and at the same time, as not to give them any advantage over the old, cultivated lands.

7. As your assessment is regulated by the quality of the land, and its actual state of cultivation, and as the Bramins and other Tyargar

Enclosure.

Reports of  
Collectors on  
Surveys and  
Assessments.

Principal Col-  
lector of Ce-  
ded Districts  
to the Board  
of Revenue,  
dated 26th  
July 1807.

or privileged castes, and the cullgoottah shotrium, and guddad landholders, have always held and must still be permitted, to hold their lands at a reduced rent; and as this remission must be deducted from your assessment, and thereby reduce its amount; you must be careful in comparing your assessment with that of former periods, to deduct the remission previously.

8. You will ascertain whatever has been allowed by the custom of the village as cuttgoottah (low rent to different castes) shotrium enaum, and low rented villages to Bramins, and (Guddad) quit-rent for levelling rugged land, and show the amount of each separately in your abstract.

9. You are not to detain the Terrimdars until you arrive yourself to examine their assessment; but let them, as soon as they have finished one village, proceed to another.

10. If a part of your terrimdars have finished their divisions, while another part is still behind in a different district, they will also finish the divisions which have not been begun before they proceed to a new district.

11. You will send the pay abstract of Terrimdars and Peons monthly to the Aumildar, who will get the amount from the treasury; and you will issue it, and send a receipt.

12. When the assessment of a district is finished, you will deliver all the accounts to the Aumildar, and take his receipt.

13. You will class and assess, monthly, 15,000 canteray pagodas of land cultivated, by the rent of the preceding year; and in case of any deficiency, you pay of fifteen pagodas will be reduced, in the same manner as that of the Terrimdars.

(Signed) THOMAS MUNRO,  
*Principal Collector.*

Extract from Revenue Despatch from Fort St. George; dated  
21st Oct. 1807; on Survey of Ceded Districts.

Para. 247. The survey of the Ceded districts having been completed, the principal Collector submitted the statements connected with that work, which are referred to by the Board of Revenue; and we recommend them to the particular attention of your Honourable Court. The mode in which the survey and the assessment of the lands were conducted, with a care and circumspection which secured the Government from fraudulent misstatements of the measured extent of the lands and provided, in the manner most agreeable to the inhabitants, against excessive assessment. The assessment, it will be observed, rests on the firm basis of the concurring approbation of the persons who pay it.

#### APPENDIX No. 21.

Extract from Fort St. George, Revenue Consultations, of the  
27th October 1807.

The Honourable the President records the following Minute; with  
Enclosure.

As the importance of the Ceded districts to the Honourable Company, both in a political light, and as a valuable source of existing public revenue, has frequently drawn the attention of the Honourable Court as well as of this Government, to the best mode of management for those extensive possessions, it became a primary duty upon me, on my

succession to the Government of this presidency, to take into my most mature deliberation, assisted by the best authorities I could consult, the most expedient measures to be pursued upon the resignation of Colonel Munro, that the public might suffer the least possible injury, by the departure of that enlightened officer, and that the principles he had acted upon with so much success, might still continue to be the guide of the revenue administration in that province. Upon this subject I had many conversations with the late President of the Council and Colonel Munro, as well as with the present members of the Government; and the result of my best and perfectly unbiassed reflection is, that it is my duty to recommend to the Council, the adoption of Colonel Munro's suggestions, contained in the memorandum which I have now the honor to submit to the Board. I believe it was not the intention of Colonel Munro that this paper should be considered, as a public document; but I trust I shall appear justified in producing it, as I consider it as a testimony too honourable to the merits of the late Collector, and too creditable to the gentlemen whom he recommends, to be withheld from the records.

Mr. Thackeray having declined, for reasons which I could not disapprove, the charge of the Ceded districts, I beg leave to recommend that Messrs. Gahagan, Shaw, and Chaplin, be appointed Collectors of the three divisions of the province, as explained in Colonel Munro's memorandum; that the division should be the same, as the three judicial zillahs, with this alternation, that the district of Yarkee should be transferred from the southern to the western, or Bellary division, for the reasons given by the late Collector.

The pleasure I have felt in perusing the accompanying paper, so descriptive of present comfort and tranquillity in the country, and so flattering to the hopes of future improvement, induce me to conclude this minute with the following extract:

"If no alteration is attempted, the Ceded districts will yield, one year with another, about 18 lacks of pagodas; and it will never be necessary to call out a single sepoy to support the collections. But the importance of the Ceded districts does not rest merely upon the production of a great revenue. In a political and military view, they are of still higher value; for they are now, what the Carnatic formerly was, the country from which our armies, when employed in the Deccan, must draw all their supplies of cattle and provisions. All these considerations, urge the expediency of keeping the Ceded districts, as they now are; and of not risking any thing, by a change of men and measures."

Madras, }  
26th October 1807. }

WILLIAM PETRIE.

The revenue of the Ceded districts, when under the Nizam, was declining rapidly every year. An army was constantly in the field, whose expenses consumed the collections; and the country was altogether in such a distracted state, that the Nizam seems to have given it up to the Company, because he could not retain it, in subjection. The country is now quiet, and well-affected. No troops are required in it, for the preservation of internal tranquillity; and the revenue is collected, with the greatest ease.

The way most likely to secure these advantages would be, to continue, as nearly as possible, the system of management which has been

Extract Fort  
St. George  
Revenue Con-  
sultations,  
Oct. 1807.

Minute of the  
President;  
relating to  
the Ceded  
Districts, 26th  
Oct. 1807.

Memorandum  
of Col. Munro,  
as to the  
Ceded Dis-  
tricts.

Extracts from  
Reports res-  
pecting Land  
Tenures and  
Assessments,  
in Canara.

Extract from  
Report of  
Collector of  
Southern  
Division of  
Canara, 30th  
April 1802.

in cultivation with paddy, and much more than ever was before known, converted into gardens. The number of lands, by the present, is greater than by the last general revenue statement, which is a proof how good and secure a property land is now considered. Under the late government, it was customary for persons to purchase and hold lands in the name of some opulent inhabitants, which gave a sort of security, and prevented any wretch, by bribing an asoph, or otherwise, from wresting it from him. Numerous landlords, in this and such like situations, have now come forward and proved their own right of inheritance, which shows they have no small confidence in the Government under which they are placed.

I have before observed, that till the conquests by Hyder, land was universally sold at the average of ten years purchase of the net rent, and that any bought for more or less, was considered an invalid transaction. The industry of the people, however, in the course of a number of years, has so much increased the rents of some, and the oppression of Government, so reduced those of other estates, that there are many now, not saleable; but those that are, fetch from ten to sixteen years purchase.

From general observation, I am inclined to think, that, in the aggregate, the landlords may get about 18 per cent., and the under-tenants 57 or 58, leaving the remainder, or 24 or 25 per cent. of the gross produce, as the land-tax. In Mangalore, Poloor, Buntwall, and Vettul talooks, however, I apprehend the landlords enjoy from 60 to 70 per cent. of their net rent, while their under-tenants also enjoy a large proportion of the gross produce. In most of the villages bordering on the range of the Ghauts, or more than 20 miles inland, in proportion to its produce, land lets for considerably more than on the sea coast. Its distance from the place of export, may, in some measure, account for this; but it is otherwise to be attributed to an extraordinary indulgence the landlords found it necessary to afford their tenants, to induce them to remain in such jungly and unhealthy situations. In many cases, also, they have found it necessary to grant them *moolqueny tenures* i.e., tenants for ever, at a fixed rent. This species of tenure, is nearly as good as a freehold. It descends from father to son, and from uncles to nephews, as the law of the inhabitants may be, from one generation to another. A tenant can in no case be ousted, but for non-payment of rent; and even in this case, not till he has been fully recompensed by his landlord, for every lasting improvement he may have made to the land. A tenant without heirs, may bequeath his tenure to any person he pleases; the general custom, however, where there is no issue, is, to adopt a son, or nephew, as successor, who has every claim the father or uncle had, with the consent of the landlord: he can also sell his property in such lands; and the purchaser stands in every way in the same respect towards the landlord as he did. Some tenures of this sort, are purchased, others are not; in the former case, in the event of the tenant's wishing, at any time, to give up his land, he may do so, and the landlord is bound to reimburse him for every lasting improvement made to the lands; as also, to refund any consideration he may have received at the time of granting tenure. The tenants may also have their under-tenants, or *challi guenies*, who hold in every way as *challi guenies* under land-holders. Any failure on the part of a *mul gueny* (under tenant,) is in no case a plea for keeping his superior landlord in arrear of his rent.

There are *challi guenies*, or tenants at will, who, by courtesy, have become tenants in perpetuity; these are such, as have held lands of a superior landlord for two generations or more;—in some cases, indeed, it has been extended to those who have held 50 years, and who, with the consent of the superior, have at different times made expensive improvements to their lands, or have levelled, or brought others into cultivation. Such lands are generally supposed to descend from father to son, for ever, at the original rent agreed on. The superior has the right, either to raise his rent, or oust his tenant; but it is universally considered a stretch of power, so unjust and illiberal, that it is seldom or ever resorted to; at any rate, before it can be done, the tenant must be reimbursed in full for all lasting improvements. This custom, indeed, which is also extended by right to all tenants at will for a year, even making improvements with the consent of their landlord, and, by courtesy, to those making them without his knowledge, is the grand fundamental system and prop of the Canara agricultural system, and is well worthy of imitation, either in other parts of India, or Europe. It alone may be said to have been the cause of half the land in Canara being brought into and kept in cultivation. On the death of any landlord, his successor is obliged, by usage, to observe all engagements he may have made, either with *challi* or *mul guenies*.

The rents of some tenants are paid in money, others in grain, but at a fixed quantity; the former gain, in proportion as the value of the rice rises, because a smaller quantity of that article will yield them the amount of their rent than heretofore the latter would gain if the price of rice was to fall lower than it was at the time their rent was fixed; but now they neither gain nor lose, though their landlords gain, in proportion as the price of the commodity they pay in rises. These circumstances, also that of the number of *chally* and *mul guenies* under each landlord, are matters, which should have their weight in the consideration of any new permanent settlement, which may be ordered; as the rent of *mul guenies* can in no case be increased, in proportion to the value of rice, or otherwise. When it is paid in money, it follows, that all additional assessments, hitherto made, or to come, have fallen, and must fall, on their landlords alone. This has been the chief cause of the net rent of many of them being so very trifling, while their tenants are enjoying every ease they can wish for. Those landlords, however, whose lands are farmed to *challi*, or tenants at will, have the option of raising their rent, either by commuting a money rent for one in kind, or by raising either, in proportion to the price of rice. I have not been able to ascertain the portions of each species of tenants, though I know the tenants at will are three times more numerous than the tenants for ever; all the latter originally held by some written agreement; where it remains, there can be no doubt of the validity of the tenure, which seems to have been granted only in ancient times, or in cases of landlords bringing a large tract of the country into cultivation, when they seem to have thought it necessary to grant such indulgences to new ryots. As, however, it has not been customary to grant new agreements on the decay of old ones, it happens that few ancient deeds can be produced, and the landlords, well aware of the advantages they will derive from converting a *mul* to a *challi gueny*, deny the authenticity of any copy they may keep, while the originals have generally been granted too long ago, to be proved. On the other hand, all *challi guenies* who

Extracts from  
Reports respecting Land  
Tenures and  
Assessments,  
in Canara.

Extracts from  
Report of  
Collector of  
Southern  
Division of  
Canara, 30th  
April 1801.

Extracts from  
Reports res-  
pecting Land  
Tenures and  
Assessments,  
in Canara.

Extracts from  
Report of  
Collector of  
Southern  
Division of  
Canara 30th  
April 1801.

have held more than a generation; urged long possession, as a proof of their mul gueny tenure; all who have held at one fixed rent for fifty years, might be decided such, and all under that period, as liable to be ousted; there would be no hardship in this, for it is reasonable to suppose that no landlords, especially pressed as they were, under the late Government, would allow a tenant at will to cultivate a portion of his land at one certain rent for fifty years together, while his land-tax to Government was annually increasing.

When the rent of a landlord trenches upon the sum required for the necessary subsistence of the tenants, his failure will soon be equal, not only to the sum which is required to be deducted from that set aside for his maintenance, but to a much greater one; because, as he can now both pay his landlord's rent, and maintain himself only by diminishing the usual and necessary expenses of cultivation; the produce will also lessen and sink, at least to a half or third of its former amount, when his failure becomes irremediable, and the landlord's loss much greater than the original increase of rent. When the Government land-tax trenches on the landlord's net rent, in the same way, the same consequences must ensue; and to prevent the land-tax so doing, the only effectual way is, to define a tenure and rent for the under-tenants of landlords, by which that of Government can be regulated. Under-tenants holding in the state of security they do in Canara, carry improvement to the greatest possible extent: they are always able to pay their rent regularly to their superior, which enables him to do so likewise to Government; the ensuring also, in this way, the high cultivation of the lands by under-tenants, in the event of a failure on the part of the landlords to Government, his estates will always meet a ready and advantageous sale.

Extract from Report of Collector of Northern Division of CANARA;  
dated 25th April 1802.

Extracts from  
Report of  
Collector of  
Northern Di-  
vision of  
Canara, 25th  
April 1802.

Circar lands, from the want of owners, are never so well cultivated as they would be, were they private; besides, they are, in general, worse situated in Canara for retaining water. A large reduction was therefore made by Major Munro, during his first settlement, to enable their cultivators to bestow more labour upon them; and the sum entered in column 5, is the increase in consequence. In column 12 and 15, the greatest part of the increase appearing in the Cundapoor district, arises from false accounts having been detected. I have made no decrease column opposite to No. 8 in the increase, because there is no reason for restoring the full amount collected under that head. As much as necessary, only, will be returned; so that it is for the advantage of Government to resume all remissions of this nature which, for several years past, has been literally a reduction of land-rent; for the same bank cannot be supposed to burst, or be overflowed, every year successively.

I now perceive I was too sanguine in expecting that the number of landlords, or rather proprietors, would be considerably increased this year. I naturally imagined, that as the ryots became more acquainted with our Government, and, finding that their rents were not risen beyond the point they must have expected, that they would endeavour to secure the right of possession to their land, by demanding a sunnud of the Circar: but it has been proved by enquiries made during the course of the survey, that many of the mul guenies, or tenants for ever

are, in many respects, better off than the landlords: indeed, while rice is dear, as it has lately been, there can be no doubt of their being so. I likewise did not consider that the mul guenies, in order to become proprietors, must necessarily relinquish the lands they have so long cultivated, in order to occupy new, unless their landlords would consent to alienate such portion of their estates as was occupied by tenantry, in consideration of a nuzzerannah, or present: but land is too eagerly coveted in Canara, for us to expect that. The mul guenies are, in every sense, proprietors: but, as they hold their lands of landlords, the Circar cannot interfere in their rent. Revenue may lose something, by their being so; but the people are unquestionably happier as they are; and as a proof of which, not a single mul gueny has become a proprietor of Circar land this year. Some of the chaly guenies, or tenants at will, may occasionally desert their landlords, and become proprietors; but I conclude, that the increase of private estates in future, will chiefly arise from the affluence of some landlords enabling them to extend their old estates.

Extracts from  
Reports res-  
pecting Canal  
Tenures and  
Assessments,  
in Canara.

Extracts from  
Report of  
Collector of  
Northern Di-  
vision of  
Canara, 25th  
April 1802.

The sum in column 12 is owing to false representations of the ryots being detected: that in column 13 is the total avowed amount of melwassi enjoyed by the Bramins of Cundapoor for Fusly 1210 (1800-1) which is paid back in the column 23: but that in column 14 is newly discovered melwassi, and for which I am chiefly indebted to the vigilance of the Kham Wassool and his goomastahs. The sums in the decrease columns, being occasioned by the reverse reasons to those in the increase, require no particular explanation.

This statement, from its intimate connection with the land-rent, has occupied by far the greatest share of my attention. I shall, therefore, defer mentioning the customs till the close of this letter, beginning with the principles on which the current year's settlement has been made.

As it was necessary to determine some point within myself, to which the rent of lands should be raised, that have had a portion of their rent excused lately, from various causes, in order to bring up the value of the depressed estates to the general level, I circulated the following Hookumnama among the Aumildars, to serve as a guide in levying an additional assessment on the inhabitants this year; subject, however, to such alterations, as I might deem necessary on reaching the different districts.

1st. All those assessed at the full rent on the shist, with all its additions, to remain fixed, provided their ability is sufficient to discharge that rent punctually.

2nd. In increasing rents this year, not to demand more than the rent of Hyder, and three-fourths of the additional assessments.

3rd. In assessing lands newly cultivated, not to exact more than three fanams per pagoda this year, three the next, and four the year after.

4th. Lands paying the Bednore rent only, not to have more than one-fourth of the additional assessment laid on them this year.

5th. In assessing lands for which the owner had a cowle, to follow the rules contained in it.

Extracts from  
Reports respecting Land  
Tenures in  
the Carnatic,  
Tanjore and  
Mysore  
Territory.

Extract Report of Col-  
lector of  
Southern  
Poligar Pesh-  
cush; dated  
28th Dec.  
1800.

I have described; and the privilege of tilling the glebe which he first broke, and brought into fertility, it has never been the custom to take from the poorest cultivator, as long as he duly yielded the public share. It is true, that infringements of this right occur more frequently in Shevagunga, and in the Tinnevely Pollams, than elsewhere; but the frequency of them, has not altered the general sentiment of their injustice.

101. Reflecting, therefore, upon the past and present circumstances of the country, it appears to me indispensable, if we seek to conciliate the affections of the people to the new system, and to ensure its stability, that the right of property in the pundarah and agrarah vadiky, be fully recognised; and that the ryot, duly yielding that share of his labours which it has been customary for him to cede to the State, be secured in his possession. The adoption of these suggestions produce two inconveniences: First, considerable detail. Secondly, less inducement to principal landlords to purchase. The detail would arise from the division of the lands of the agrarah, and pundarah vadiky amongst the several proprietors of the villages, in order that each man's portion might be made responsible for the jumma assessed upon it; but if the village, and all the proprietors, were declared answerable for the whole jumma, such separation of interest would not be necessary: and this plan has the advantage of assimilating to past usage. It may be urged, that the country has not flourished under these tenures; and that past usage, is the worst guide that can be followed. The reply to this objection, is anticipated in your Board's remark:—want of improvement cannot be attributed to the imperfection of tenures, but to that worst of all evils, a variable assessment, which has and must for ever prevent land from obtaining its due value, and extinguish every incitement to improvement.

102. Secondly. In regard to the diminution of inducement to the natives to purchase. There can be no doubt that they would be more desirous of becoming principal land-holders, if they were authorized to allot, appropriate, and to dispose of the cultivated lands at their own pleasure: but (independent of the just claims of the lower tenantry to the fields) policy requires that no such right, should be given to them. The depravity and chicanery of the native character, does not need any illustration: we know that when they can obtain immediate advantage, they will not act, for distant good; and that it is hence indispensable to the success of the new system, that they can reap no benefit, by defeating it. If a native were put in possession of several villages, with the same right as landed proprietors possess in Europe, his first business would be to take all the best lands from the old ryots, sell them to new settlers, receive as much as he could of the produce of the year, and then fail; leaving to the Company, as security for their revenue, villages worse cultivated than when he received them, and inhabited by strangers, instead of the thrifty and judicious peasantry, whose unceasing labour would soon enrich themselves and the State, if they were certain of reaping the fruits of it. But this can never be accomplished, unless the ancient ryot be secured in his right of occupancy and cultivation, subject only to such demands from the principal landlord, as custom authorizes, or to such other written engagements, as he may voluntarily enter into. To this reservation, I can myself see no weighty objection; but I sub-

mit it for your consideration. It is true, that whatever tends to discourage the employment of capital, in the improvement of the country, is to be regretted; and this, the limitation of proprietary right may do, in a degree; but the case and security of the cultivators of the soil, is the paramount consideration of a permanent settlement; and I should think that the expectation of bringing the waste lands into cultivation, of which the proprietary right may be wholly given to the principal landlord, and to the Poligar, will be a sufficient inducement to many men of substance to employ their capital in agricultural pursuits.

103. If it should appear to your Board, that I have judged unfairly of the rapacious spirit which is likely to govern the conduct of the Poligars, and of the Principal land-holders, towards the inferior ryots, provided they be left at liberty to dispossess them, your observation need only be called to the policy which has long prevailed in the Tinnevely Pollams, and in Shevagunga, where, in every fertile village, will be found melancholy proofs of the spirit itself, and of the pernicious effects which result from it. To seize all the best lands of the country, for their own farms, or the farms of their dependents, and to be utterly indifferent to the desertion of the most useful inhabitants of the country, is an imputation from which few can be excepted, and little need be said to prove the miserable state of agriculture in their hands, compared to that conducted by a laborious peasantry, of whose services they have been so little provident. In Shevagunga, the evil still exists in all its inveteracy: but it is gratifying to me to observe that many of the Poligars are endeavouring to repair its consequences, in their Pollams, by a greater attention to cultivation. This salutary change in their habits, has been effected by the additional peshcush collected from them in the last year; and I take this occasion of requesting your authority to confirm this disposition, by renewing the same engagements for the present:—more they would be unable to pay.

Extracts from Reports respecting Land Tenures in the Carnatic, Tanjore and Mysore Territory.

Extract Report of Collector of Southern Poligar Peshcush; dated 29th Dec. 1800.

Extract from Report of Mr. HARRIS, to Committee at Tanjore; dated 9th May 1804.

7. I hereunder describe the stations of the tenantry:—
8. The persons constituting the tenantry are called *meerassadars*.
9. The station of a *meerassadar*, is essentially the same as that of an agricultural farmer in Europe: several circumstances, from custom, occasion a difference between them, and are strong and remarkable. I need mention here only three of those circumstances.

10. First, in Tanjore, a *meerassadar* disposes of his station in any manner he pleases. He disposes of it, too, and quits it, without being bound to give to any one, notice of his transfer and departure. Like him, his successor superintends its cultivation, and pays its revenue. Government know nothing of his relinquishment; and if they knew of it, they would not care about it here, as in Europe. The proprietorship of the land, belongs to Government, or to the landlord; and he who is entrusted with the duty of making it productive, lives upon it, and cultivates it, so long as he pays its revenue, and no longer. But this occupation of it, while the superior is satisfied, has been converted by the *meerassadar* into a right. They have made the right, a property; and they retain, sell, lend, give or mortgage, according to their inclination, the whole or any part of it.

Extract from Report of Collector of Tanjore; dated 9th May 1804.

Extract from  
Reports res-  
pecting Land  
Tenures in  
the Carnatic,  
Tanjore and  
Mysore  
Territory.

Extract from  
Report of  
Collector of  
Tanjore;  
dated 9th  
May 1804.

11. Secondly, almost everywhere in Tanjore, the labourers under a *meerassadar*, have a proportioned share in the produce of his land. They are called *paragoodies*: and that share is therefore called *pragoodywarum*. In some few places, a *meerassadar's* labourers are slaves, and he allows them, not a proportioned share in his produce, but a daily allowance in money or grain. Therefore the *paragoodies* are interested in every crop: but the slaves do not care whether it be a good or bad one. The *paragoodywarum* to the *paragoodies*, and the allowance to the slaves, are granted for the labour of cultivating. In every other work, the *paragoodies* and slaves fare alike, and are considered as *coolies*. When employed on the *Circar maramut*,\* they receive from the *Circar*; and when employed on the *coodeemaramut*,† they receive from the *Meerassadars*, daily hire, at fixed rates. There are some *Meerassadars*, but still fewer even than those engaging slaves, whose land is cultivated by their own labour, and by that of their relations.

12. Thirdly, attention is here required only to those *Meerassadars*, whose labourers are *paragoody*, and who are nearly the whole tenantry of the province. In every country, and in every profession, it is usual for the master to find the stock, and for his servants to do the work: but in Tanjore, and in agriculture, the servants do the work, and find the stock too. Therefore, if any calamity fall on the stock, the loss elsewhere only diminishes the property of the often wealthy master; but it here destroys the whole subsistence and chattles of the impoverished servants. Every accident stops, and every misfortune kills, their industry. The cultivation which, being the source of general life and property is made in better conditioned countries, to rest on the capital of an established class of men, depends, in this province, on the rude, broken, and fleeting materials of the lowest of mankind. The cattle, seed, and all implements of husbandry, are purchased and maintained by the *paragoodies* alone. From this circumstance, it may be supposed that the share enjoyed in the produce by these people, is large. In other parts of India, according to every information I have been able to obtain, a village is in its ordinary state, when its *meerassadars* supply stock to their land, and cultivate it, either by the labour of themselves and relations, or by that of slaves: and a village is in an unusual state, when some *meerassadars* have in it, land too extensive for them fully to manage; and when others entirely give up their cultivation in it, and engage on the spot, or at a distance, in manufactures, commerce, or the service of Government. On such occasions, those who have more land than they can cultivate, derive the full return of their stock and labour, from what they do cultivate; and those who take up another profession, draw from it, more than they would from agriculture. Both these descriptions of people, therefore, regard the land they are unable or unwilling to cultivate, as a possession which they have no longer a natural right to hold, and resign it. They call in *paragoodies*, to whom they deliver it over, with the entire labour, expense, risk, and profit of cultivating it, reserving out of its crops, only a small *tonde-warum*, sufficient as an acknowledgment that they are the owners of it;

Share of the tenantry in the  
Cedewrum.

\* Repairs performed, at the expense of the *Circar*, to the rivers and great channels.  
† Repairs performed, at the expense of the tenantry, to the small channels, and to the banks of the paddy fields.

and may resume it when they please. The said assessment is never more, but often less, than 5 per cent. of the net produce. In Tanjore, the name of *paragoody* signifies, indeed, those to whom land is relinquished; but this is the ordinary and settled state of the province: and the *meerassadars*, instead of being contented with 5 per cent.

on the net produce, claim and receive nearly half the *codewarum*. Under the Mahratta Government, the *codewarum* was 40 per cent. and they had 20, and in some places, even 25 of it. At present, the *codewarum* varies between 50 and 60 per cent. and they receive from 23½ to 26½ of it. Of these Meerassadars, nearly all engage in no business, and the few who resort to any manufacturing, commercial, official, or military profession, enjoy not only the income of it, but the said exorbitant portion of the produce of the land, which they have abandoned to the labour of others. However, they have some functions which it is necessary to describe. According to their present situation, to pay for the *codemaramut*, and the field lakes, and to see that the cultivation is properly performed, is their peculiar natural and permanent duty; but instead of performing it, they use their endeavours to prevent its being done by the orders and every assistance of the Circar. This they do, on account of their contentions, vice and indolence, and principally, because, before the establishment of a rent, they wish their land to yield little, so that the future tax on it be low. They too it is, who pay the regulated *nautsellavoo* and *batta*: but these expenses now are

*Sic in orig.*

The share borne by the tenantry in the expense of the *moyen zabita*, or ordinary and permanent servants of the Circar.

only temporary, and after this Fusly, will cease. It is they also, on whom all exactions fall; but they at present submit to none, which they do not pay out of some fraud on the Circar. Under the Mahratta Government, they were heavily oppressed. In their actual state, they may be looked upon, as men between farmers and landlords, who have raised themselves above the labour and expense of cultivation; who are too idle even to superintend it, and too avaricious to pay for its small works; who obstruct it, by their contentions and policy; who are willing instruments to the public servants, for the plunder of the Circar revenue; and who, differently from the custom of every other country, even in India, consume nearly half the subsistence which should go to the strength and population of the most useful class of the people. This peculiar evil arose from the peculiar heaviness in the tyranny of the late Mahratta system. Without relieving themselves from the expense, and taking a large portion of the profit of cultivation, it was impossible for the *meerassadars* to bear the injustice of Government. The evil, as it sprung from a defective system of administration, has diminished, and is likely, of its own accord, to fall, during the progress of an efficient one. Violence appears not necessary. During the period of my service nothing has been taken from the *meerassadars*. On the contrary, they have received numerous and material benefits: but I have assigned a large portion of those benefits to the *paragoodies*. These people will thus acquire a sense of the right of stock and labour. The future renters, whoever they may be, will perceive and demand the right of rent. The *meerassadars* must become either labourers, farmers, or landlords: and their present station,

Extracts from Reports respecting Land Tenures in the Carnatic, Tanjore and Mysore Territory.

Extract from Report of Collector of Tanjore; dated 9th May 1804.

Extracts from  
Reports res-  
pecting Land  
Tenures in  
the Carnatic,  
Tanjore and  
Mysore  
Territory.

Extract Re-  
port of Tan-  
jore Com-  
mittee, 22nd  
Feb. 1807.

viz., *meerassce*, in alluding to the cultivators of this province; and, to be clearly understood, they will here state, that the number of villages in Tanjore, are 5,873; viz:—

Otherwise Adkary.	<i>Yeckabhogum</i> , or villages in which one individual holds the entire undivided lands	Villages. 1,807
<i>Paulb'hogum</i> villages, the property in the land of which, is held by several persons, each however possessing his own land, as a separate property, and always hold-	ing the same spots of land	2,202
Otherwise Pashongary, terms known in Tanjore.	<i>Summadayum</i> villages, the landed property of which, is held in common, by all the Meerassadars of the villages; each, however, possessing his proportion of the common stock; but not possessing a claim to any particular spot of land, beyond the period for which it is usual to make a division of the whole cultivation	1,774
		<u>5,783</u>

3. The number of Meerassadars who are Bramins, is computed to be	17,149
Of Soodras, including native Christians	42,442
Mahomedans	1,457
Total	<u>62,048</u>

4. The revenue of the Government of India, is chiefly derived from a share of the produce of the land. It is the foregoing 62,048 persons, denominated Meerassadars, who create that revenue in Tanjore.

Extract from Report of Collector of Dindigul; dated 24th April 1808.

Extract Re-  
port of Col-  
lector of Din-  
digul, 24th  
April 1808.

Para. 5. Previous to this investigation (alluding to the survey rents established some years before,) the revenue was collected according to an ancient custom of the country, which exempted certain inhabitants from paying the full assessment, and which may be explained under the four following heads:—

1. The *Puttookut* ryots, were those, who having an hereditary interest in the village, were considered the owners of the land, and responsible for the payment of the revenue. They paid the highest land-tax, under the denomination of *cuttoo gootaga*, or fixed rent, without reference to the extent of cultivation.

2. *Vellaversay* ryots, were those next in rank: they had no hereditary claims to the land. The *vellaversay* paid a lower *terwah* (money tax) than the *puttookuts*.

3. *Yervaddies*, or non-residentiary ryots, who cultivated the land. Their *terwah* was still lower than that of the *vellaversay*.

4. *Paragoodies*, or newly established ryots, paid the lowest rate of tax. If by death, or emigration, any of the *puttookut* lands should fall to their occupancy, they paid the *terwah* of the *puttookuts*.

Extract from Report of Mr. Hodgson, on the Revenues, &c., of the Province of Tinnevelly; dated 24th Sept. 1807.

In this province, land is everywhere a species of property. The *nunjah* (wet lands) are a transferable and saleable property. The *durmasenum* lands are the most valuable, as being held under the most favourable tenure, that is, giving a less share\* of the produce to Government, than other lands. Numerous causes of disputed right in land, have been decided by the local authorities, since the cession, and the Government of his Highness the Nabob always acknowledged†, if he did not respect the rights claimed by the inhabitants, in the exclusive enjoyment of their property in land. From what has been said of property in land, in the report on Tanjore, on Coimbatore, and by many Collectors in other provinces, the truth of the conclusion, drawn in the following extract from an Introduction to the History of British India, will, it is believed, be no longer disputed:—"In ancient Hindostan, all landed property was held by a grant from the sovereign, who was called Sole Proprietor of the Soil, and Lord of the Universe; but these pompous and empty titles were nothing more than the gaudy colouring with which the vain extravagance of oriental fancy delights to trick out and bedaub royalty. The Hindoo kings were, in fact, merely the nominal proprietors of the soil; and the grants of land which they dispensed to their subjects, were given in perpetuity, without any claim, either expressed or implied, of an absolute paramount right in the property. The land-holders, therefore, were in reality, the proprietors of the ground they possessed and cultivated; and the tenure by which they held it, very much resembled our soccage tenure in England, at the present day."

The value of the land, as a property, must vary with the demand; and the demand be regulated by the state of the Government, the nature of the rent, the extent of the share of Government, whether in kind or money. It must always have been more valuable where the produce is divided between the proprietor and Government, than where it was burthened with the responsibility of a rent settled on arbitrary principles; because, as rents on long leases have never been granted, annual rents must frequently be arbitrary, and often ruinous. A cottah of *nunjah* land, will, however, sell for C. chuckrums 49-5, which may be estimated at S. pags. 24½ per cawney.

The name by which this property is distinguished, is that of *meerass*, or *meerassee*. This word has become familiar to all ranks, since the conquest of the Mahomedans. *Swastrium* is the Sanscrit word, and is generally used by Brahmins, and *Caneatchy*, by those

Extracts from Reports respecting Land Tenures in the Carnatic; Tanjore and Mysore Territory.

Extract Report of Mr. Hodgson on Tinnevelly, 24th Sept. 1807.

\* I conclude that this is the true cause of private estates existing in Canara and Malabar, on a somewhat different footing to what they do in these parts, and of their being more valuable; because it would seem Government derived so small a share, comparatively, that enough remains for the profits of a proprietor, for the profits of a tenant, and for the subsistence of the tenant's slaves or labourers; whereas we have only here the Meerassadar or tenant, and his labourers and slaves.

† Translation of a part of a muchulka, given to the Circar of his Highness the Nabob by a renter of Tinnevelly, in Fusly 1210 (1800-1):

"I will also take proper measures, by my own good conduct, to hold out proper encouragement to the ryots, and other inhabitants, for extending the cultivation and increasing the population, and treat them in every respect to their satisfaction; and I shall pay proper attention to the just dues of the ryots, from the cultivation, as well as to the mamool (customary) collection of taxes on punja (dry grain produce) and topeas (plantations), and not oppress them by unwarrantable demands."

Extracts from  
Reports respecting Land  
Tenures in  
the Carnatic,  
Tanjore and  
Mysore  
Territory.

Extract Re-  
port of Mr.  
Hodgson on  
Dindigul,  
28th March  
1808.

I do not fear contradiction. When I assert that by far the largest portion of the territory of India is cultivated either by slaves or hired labourers, I am as little afraid of the position being denied me. If then these slaves and hired labourers, who drive the plough, are not in the pay of Government, by whom are they paid? They are paid by a description of persons, whose denomination varies with the variation in the local languages, and whom we know, under the general term of cultivator or ryot. In many parts of India, I assert, with as little fear of contradiction, that where a Bramin has the property in the land, which the laws of his religion do not allow of his cultivating with his own hands, three descriptions of persons subsist on the produce of the land.

1st. The Bramin.

2nd. The Shudra, who undertakes to cultivate the Bramin's property, and to pay him for it, a rent in kind.

3rd. The slave, or hired servant, who assists the Shudra.

Para. 56. It is not the expediency that I mean to discuss: but I venture to affirm, that the right of the people in Canara or Malabar, would not be injured or infringed by the establishment, in those provinces, of the Permanent System, as established in Bengal, and on this side of India; and that, with a difference in value only, private estates exist as much, in every part of India, as they do, in Canara and Malabar.

Extract from Mr. Hodgson's Report on the Revenues of  
Coimbatore; dated September 10th, 1807.

Extract Re-  
port of Mr.  
Hodgson on  
Coimbatore,  
10th Sept.  
1807.

Para. 13. It is here worthy of remark, how small a portion of the land of this extensive district, is capable of being occupied as paddy land. Out of a total cultivation of 1,045,116 cawnies, only 37,807 cawnies are *nunjah*, being about 3 per cent. of the whole. With the exception of this comparatively small tract of *nunjah* land, and such land as is capable of being watered by labour from wells or running streams, the annual cultivation of the country, depends on the falling rains. As the rains are scarce or abundant, the crop must be scanty or prolific. It most frequently happened, under the uncertainty of the seasons, particularly of late years, that the ryot must have sown without reaping; while the produce of the crops he did reap, must have varied with every variation of the season. That this circumstance is more or less the case, everywhere, is true; but it must be, in this province, in a greater degree, is not to be doubted, where the whole of the cultivation of the greater part of the ryots, is *punjah* only.

14. In a country where the proportion of arable waste is greater than the land under cultivation, it cannot be expected that land, particularly *punjah*, should be valuable property, or transferable by sale or mortgage. It could never be worth the while of an individual wishing to occupy land, to purchase the field already occupied, while so many fields were to be had without premium, on application to the officers of Government. A favourable rate of assessment on a field obtained by chance, or other means, or improvements made by the digging of wells, could alone give value to *punjah* land. It is accordingly found, that lands with wells, called and classed as garden land, are a valuable property, and are transferred by sale, or are mortgaged: that the occupancy of *punjah* land, is not a saleable property: yet to deprive the individual of the field he has long cultivated, while he continues to pay the rent, is felt, and complained of, as an act of injustice.

15. The same inhabitants have, however, inhabited the same villages, and ploughed the same fields, time immemorial. The oppressions of the house of Hyder, and particularly the additional assessment made by Tippoo Sultan, may have produced a temporary desertion; but these deserters have returned, from time to time, to their fields. Neither the Hindoo nor Mussulman Government appear (supposing their right in the soil as proprietors to be indisputable; and proprietary right, to be a right to demand what the proprietor pleases for his land) ever to have exercised the right. What was fair assessment, and what was exaction, was well known to the party governing, and those governed. It is true, where, as under Tippoo Sultan's reign, exaction had no limit, landed property could have no value; but where fraud could not counteract oppression, a hope of change for the better, or inability to resist, produced submission, till the load became too heavy to bear, and emigration the only source of relief.

16. The *nunjah* land having been generally under aumanie, the crop divided between the Circar and ryot, and a great portion of it in the occupation of Bramins, and being less liable to a total failure of the crop, then *punjah* land, it became a valuable and transferable property; and has, in consequence, been transferred at various times, through numerous hands. Since the introduction of the survey rents in the southern division, where the rates are lower than in the northern, the value of the property in *nunjah* land, has considerably increased in that division.

17. It does not appear, on enquiry, that there are in this province any individual farmers who occupy large farms. By farms, are meant, not rents, but land. Rawenachory, a relation of the Dewan of Mysore, possesses 3,988 cawnies in the Caroor district, paying an annual revenue of about 20,000 Rs. Some few head inhabitants held farms of

about 2,000 chuckrums annual rent: but the rent of by for the greater number, does not exceed thirty C. chuckrums, and, on an average, may be eight chuckrums, and of many, is as low as one chuckrum.

22. Many occupiers of land, have no stock of cattle, but let their lands to under tenants, agreeing to give them one-third of the gross produce, they finding seed, cattle, and labour: the occupiers taking the responsibility of the rent, and chances of the seasons. This is an arrangement favourable to poor ryots, who incur no risk, and are not harrassed for rent. It is favourable to those occupiers of lands, who have other means of livelihood, or wish to seek them. They need only attend, or send an agent, at the time of reaping, and provide for the payment of the dues of Government. The rest of the year, they can follow their other avocations.

#### APPENDIX No. 26.

### MEMORANDUMS OF POLIGARS OF THE CEDED DISTRICTS;

Enclosed in Report of Principal Collector; dated 20th March 1802.

#### No. 1.—TIRMUL RAJ, of ANNAGOONDAY.

After the conquest of Bijanuggur by the Mussulman princes of the Deccan, the nominal Rajahs were allowed to retain Annagoonday, and some other districts, amounting to the kamul rent of cantary pagodas 1,78,725-9-5½. They held this territory in jagheer, free of all rent, for

Extracts from Reports respecting Land Tenures in the Carnatic, Tanjore and Mysore Territory.

Extract Report of Mr. Hodgson on Coimbatore, 10th Sept. 1807.

Col. Munro's Memorandum of Poligars of the Ceded Districts.